G. R. S. 58]

Previous references.

File No. 6-99

1899: 1900

Serial Nos. 1-22

(Sep. Revenue)

Later references.

GENERAL AND REVENUE SECR

Serial Nos. 1-22

Major Part B for July 1900.

SUBJECT.

Excise Administration Report for 1898-1900

Sl. 1. From. The Comptroller. No 3200/Fl 626. 15-11-99

Requests that formal orders of Government may be obtained to the Comptrollers accepting the figures shown in the treasury accounts of the Mysore Dist in Checking the provincial and district O.C.B statements for 1898-1899

Sl 2 To. The Deputy Comr. Mysore Dist

No 4050/Fl 479. 2-12-99.

Requests that a full report on the points referred to by the Comptroller may be f

GPB—5,000—22-10-16

submitted with full explanation for not maintaining the usual day book and ledger in the Dist and adds how he could testify the corrections of the figures in the D.C.B. Statement.

Sl 3. Telegram:- From Dy Comr. Mys. Dist.
Requests to report re- Toddy Challans submitted thro the Excise Comm.

Sl 4. To The Excise Comr. No 6345 8-3-00.
Fl 866
Requests that the D.C's letter, referred to above, may be submitted at once Explaining the reasons for the delay of the said report.

Sl 5. From The Excise Comr. No 5687, 9-3-00.
Fl 1224
Submits with his opinions, a communication from the Dy Comr Mysore Dist Explaining why the excise day books and ledger were not maintained & the circumstances under which the Challans could not be traced.

Sl 6 To. The Deputy Comr. Mysore No 7065. 4-4-00
Fl 944
Forwards a copy of the Excise Comrs No 5053 & requests the Deputy Comr to adopt such 22 measures as would ensure the non-occurence of such omissions and errors as are now brought to notice.

Sl 7 To The Comptroller M.G. No 7066. 4-4-00
Fl 945
Forwards a copy of the Ex comrs letter, Sl 6 supra to the Dy Comr Mysore Dist with the request that he will forward to the Comptroller, all the duplicate toddy B+D Challans &

~~Sl 8~~ To the Ex. Comr. No 7067
Fl 946
Forwards copy as above requested.

Sl 8. From. The Comptroller No 6559. 4-4-00
Fl 1339
Requests that if the Govt do not approve of the suggestion made in Sl 1 supra. it may sanction a temporary hand for 4 months on Rs 25 per mensem.

Sl 9. To The Dy Comr Mysore

No 8430 29-5-00

Enquires whether the clerk has been sent to the Comptroller's Office as requested by the Excise Comr & what action has been taken in punishing the officials found fault & culpable neglect

Sl 10 From. The Excise Comr

No 7677 16-5-00
Fl 1511

States that the deputy Comr Mysore Dist has been requested to depute an intelligent Excise clerk familiar with the Challans, to the Comptroller's office.

Sl 11. From. The Comptroller.

No 6803 9-4-01
Fl 1192

Furnishes particulars in the matter of posting, the day book and ledgering, the transactions of the Mys. Dist Excise accounts.

Sl 12. To The Comptroller M.G.

No 9068-70 " Excise Comr & Mysore } 23-7-01
R 3286. " Dy Comr Mysore Dist.

Accepts the balance Statement given effect to in the Comptroller's office and directs the adoption of a similar usage in other offices

Sl 13. From. The Excise Comr.

No 1673 Dt 23-7-01
Ex 49

Furnishes information re. the System of checking the Excise accts, adopted in the Excise Dept, with his opinions, as to

the necessity or otherwise for an independent audit of the accounts.

Sl 14. From the Comptroller. M.G.

Dy No 8122 / Ex 139. 26-12-1901

Submits copy of letter to Excise Comr in Mysore, re- the system of checking accounts

Sl 15. From. The Ex Comr. in Mysore

No 6300 / Ex 237 Dy 26-3-1900.

States the submission of the Excise Administration report for 1898-9, to the press.

Sl 16. To. The Superintendent of Govt press.

No 6989 / Ex 231 Dy 30-3-00

Requests that the Excise ~~Comr~~ Administration report referred to above / may be printed without delay.

Sl 17. To. The Same officer. No 7375 / Ex 247 16-4-00.

Enquries, if the Excise Administration report is sent to the Ex comr. if not why is there so much delay in printing

Sl 18. From. The Excise Comr. in Mysore.

No 6874 / Ex 279. Dy 20-4-1900.

Forwards 8 interleaved copies of the Excise administration report for 1898-9.

Sl 19. To ~~F. A.~~ to the Resident in Mysore

No 7625 / Ex 263. Dy 25-4-00

Forwards 2 copies of the report on the administration of the Excise Rev in the Mysore State for 1898-99 & states that 7 more copies will follow

Sl 20 — From. The T. A. to the Resident in Mysore

No 8040/Ex 449 — 31-5-1900

Enquiries when the 7 addl ~~Copies~~ copies of the Ex- Admn. Report for 1898-9 may be Expected.

Sl. 21. To. The Same Officer.

No 504/Ex 25 — 18-7-00

Forwards 9 copies of the said Report with the Govt Review thereon

Sl 22. To the Excise Comr.

No 530/Ex 27 — 20-July 1900

Requests the Excise Comr to furnish information on the following points viz in the System of Checking accts under the various heads of the dept (2) an independent audits of the several accts— together with his opinions and requests to ascertain and report the practice prevailing in Madras. Bfbr enlightened Indeed

20

SR 6—99

Note

Subject.— Want of a temporary hand for posting the day-book and Ledgering the transactions of the Mysore District Excise Accounts for the year 1898-99

Last Ref.— Letter No: 4998 6.4.900 from the Comptroller

The Deputy Commissioner of Mysore, Treasury Department, was desired by the Comptroller to furnish Chalans for certain items in support of the credit of certain sums shown in the Monthly Statement of realizations on account of Toddy credited in the District Treasury of Mysore for July 98. In reply the Deputy Commr reported that the Chalans were not with the 6 accounts and it was not known what became of them as the Accountant who was looking after the work is dead and a new accountant had been placed

Vide Letter No: 3068 15.11.99 from the Comptroller SRO (1)

placed in his charge.

When the Excise Commissioner was informed of this and was requested by the Comptroller to furnish the Chalans received in his office from that District for that period, so as to enable him to check and close the accounts and to verify and return the D. C. B. Statements (nos 6 & 6A) for Submission to Govt:.

2. In compliance with this requisition the Excise Comr. forwarded 3 bundles of Chalans and stated that no Day Book and Ledger were maintained in the Mysore District Office during a greater part of the year 1898-99. S. No. 1.

3. On an examination of these Chalans it was found that they related only to

The

The Tree-tax realizations and that even these did not fully support the credits in the statements. This fact was reported to the Excise Commissioner who was requested to explain how the D. C. B Statement of the Mysore District for the months of July to September were verified by him. In reply he stated "that as the "Chalanste were not received "in time last year to verify "the figures in the District "D. C & Balance Statements, the "Provincial Demand Collection "and Balance statements "were compiled from "the figures in the District "D. C and Balance statements and forwarded to the Comptroller for verification."

S.No. 1.

4. The Comptroller in bringing the above points to the notice of Government stated that,

as

as Chalans were also awaiting
for the subsequent months,
it was impossible to maintain
a Ledger for the year 1898-99
and therefore requested for
the formal orders of Government
to accept the figures shown
in the Treasury Accounts
of the Mysore District in
checking the District and
Provincial Demand, Collection
and Balance Statements
for the year 1898-99, as was
done in regard to Provincial
statements from July to Septr 98.

5. On this the Deputy S. No. 2.
Commr of Mysore (Thro
the Excise Commissioner)
was requested to submit
on the points referred to by the Comptroller.
a full report with his
explanation for not
having maintained the
usual Day-book and the
Ledger in his District.

6. In reply the Deputy

Commr.

Commissioner, in submitting a memo of work done by the Excise Accountant, stated that the Day-book and the Ledger could not be maintained by one Accountant in addition to his other duties. (2) that the inconvenience and difficulty in maintaining them with the present staff had been brought to the notice of both the Comptroller and the Excise Commissioner and (3) that the Day-book and the Ledger for the current year is being maintained with the greatest difficulty.

Vide S. No. 6/c

Vide S. No. 6/b

7. The Excise Commissioner, thro whom the Deputy Commissioners reply was submitted, in regretting to remark that the omission to maintain Day-books and Ledgers and the loss of Challans were not due to want of sufficient hands in the District office, but were due to.

Vide S. No. 6.

to indifference on the part of the officials entrusted with the Excise work and want of supervision over them, reported that he had requested the Deputy Commr: to forward to the Comptroller all the duplicate Toddy "B" Challans relating to shop rent for the year 1898-99, ~~and all the~~ received in the Revenue Department of his office ~~in accordance with Rule V in Govt. Notification No 11676 dated 14th June 1898~~ Ex 476 and all the duplicate Toddy "D" Challans relating to Tree-tax received in his office would be sent to the Comptroller for verifying the figures in the Demand Collection and Balance statements.

The foregoing was communicated Vide. S. No: 7.

to

to the Comptroller and was informed that the Deputy Commissioner, Mysore District, had been requested to make such arrangements as would give no room for such omissions and irregularities hereafter.

9. Now, the Comptroller brings again to the notice of Govt (1) that the Eddy Challans from August to December 1898 relating to the Mysore District were returned to the Deputy Commissioner Treasury Deptt. at different times for rectification of certain defects and they have not been resubmitted up to date; (2) that the Excise Commr. believing that all the Challans returned by this (Comptroller's) Office to the District

Vide Letter No: 499/R.S & 6/4/99

have been either lost or
mislaid, has forwarded
to his office all the Tree Tax
Chalans received by him
~~excise~~ office (nearly 6000 in number)
for 1898-99; and that (3) the
Deputy Commr Excise Deptt
Mysore, as advised by the
Excise Commr, has also
sent some 4000 rental
Chalans received by him
for 1898-99.

10 He further states that the
Tree-Tax Chalans were once
before received in his office
from the Excise Commr: but
they did not fully support
the credits given in the
Monthly Statements and the
Treasury Accounts as several
Chalans were still wanting,
and that to find out if these

Chalans

Chalans vouch for all
the Credits or afford sufficient
information even as far as
they go, for the purpose of
Compiling the day-book and
the ledger, they have once
more to be audited and
very likely many will be
found wanting and many
others will have to be
returned for insertion of
further required particulars
and that this work will
take a long time which the
Accountants in his office
can at present hardly
spare as they are now fully
engaged in bringing up
the Current work.

11. Under these circumstances
he begs that if the Govt.
be not pleased to approve
of his suggestion made
in his letter No: 306 of 15th Nov.
last and still desire
that

i.e. Accepting the figures shown in the Treasury Accounts

that attempts must be made to post the Day-book and ledger the transactions of the Mysore District for the year 1898-99, a temporary hand on Rs 25/ may be sanctioned for at least 4 months.

Submitted.

12. In this connection it is suggested that a clerk from the Excise Commissioner's office may be sent to work in the Comptroller's Office for 3 or 4 months.

Submitted
for orders

12/11/00

[illegible]

add hand written
Memorandum re new-
-ment. to be
provided the Secre
tary ~~[illegible]~~
the Dry Town Pro-
-ject? Cannot
they not delete
an intelligent
& the Commissioner
-ries to have the
successful done as
quickly as possible.
The maintenance
of roads & the
management of
& the Superintendent
project are a
separate matter
& could not
be overlooked or
excused —

7/14/00

Submitted with ddt 30

ann
7/15/00

F.T.U

Note Continued

15 The foregoing order was communicated to the Excise Commr, the Comptroller & the Deputy Commr, Mysore District.

Vide this office No: 7906-8 dt 7.5.00

The Excise Commr, in reply, states that he has asked the Deputy Commissioner of Mysore to depute an intelligent Excise Clerk, who is familiar with Challans, to the Comptroller's office to do the needful at once. He further solicits attention to his No. 5053/227 dt 9th March 1900 in which he has repeatedly pointed out to the Deputy Commr of the Mysore Dt. the unsatisfactory state of affairs in the Excise Branch of his office, the causes of it and how the work could be satisfactorily carried on. It seems that the Deputy Commr has not reported in what manner he punished the culpable neglect of the officials in not maintaining proper registers &c.

Vide Excise Commrs No: 6225/388 dt 16.5.00

dt 22.11

+dt 20.6

Submitted for orders. May the Excise Commr's letter be communicated to the Comptroller?

Draft X

the Drawn- & Enquire
of the Clerk has been
sent & the Comptr's Office
as requested by the Court
Court & what action
has been taken in the
matter pursuing
Officials found guilty
& Culpable neglect -

21/5/00.

Submitted with d/f

aw 26/5

Office Note Continued —

+ & No 12

The foregoing orders were
accordingly Communicated
to the Dy. Comr & Superr.

+ & No 10.

With reference to Govt
Prop: No 7906-8 / 7L1054 dated 7th
May 1900, the Comptroller
& now reports that the

+ & No 13

Dy. Comr, Mysore Distt
deputed M. Raghavacha
the Excise Head Clerk
of his office, who reported
himself for duty in the
Comptroller's office on
1st November 1900. He Stat
that Raghavachar was
entrusted with the Toddy
accoun

accounts of the Mysore Dt
for 1898-99; ~~xxx~~ that in the
course of arranging and
checking the duplicate B
and D challans received
from the Deputy and Excise
Commissioners, it was found
that large nos of both were
wanting, and that as
the ~~xx~~ originals B these
from August to December 1898
had been lost or mislaid
by the Treasury, it was
not possible to make
good the deficiencies
found in the duplicates
of Challans. He therefore
thinks that the compilation
of neither the Day book
nor the Ledger was feasible
as any such attempt would
result in imperfect records
which would be of no value
whatever. He further states
that a Statement of
outstanding balances
on 1st July 1899, has been
~~Struck~~ prepared, and that
taking the demand for
the year from the Schedule
and the collection directly
from the Treasury accounts
the

the balance which has
been struck agrees with
that shown in the D.
Statement. He also st
that the collection sha
in the same statemen
is also verified with the
Treasury credits with wh
it exactly corresponds
and that for this aggreg
balance which is thu
ascertained to be accura
details have been work
out with the aid of the
"Summary" D.B. B Stat
-ments and the abstra
of outstandings shown
at the back of the annu
D.B. B. Statements, and
that the total of these
individual balances
agrees with the aggregate
balance referred to abov
As the gaps in the chal
are far too numerous
permit any continuit
in the ledgering of the
transactions and as th
bal

balance due to Govt is
ascertained to be correct,
2 Comptroller proposes
at the maintenance
of Ledger and Day
Book for the Lobby
accounts of the Mysore
District for the year
1898-99 may be given
& and the balance
Statement now prepared
accepted and a Ledger
opened with this balance,
here in subsequent
recovery may be watched.
He observes that if the
above proposal is not
sanctioned, there is no
alternative but to make
copies of Taluk Day Books
and Ledgers and keep them
in his office. But (he thinks)
even this is not practicable
for the whole of the Dt.,
as the Nagamangala
Taluk has reported
that it maintained
neither the Ledger nor
the Day Book for

1898-99. He] adds th
the Mysore clerk w
was working in his
has been ordered to re
to Mysore, on the 9th Ap

Under these circs.
the Supts suggestion
may be approved.
With the request tha
the verification o
the D.C.B statement
may be proceeded
with without delay
The Drawn's attendan
This Appn No 81130
of 29.5.00 may be
drawn and the
report as to action
taken in the matter
of punishing offend
at fault called for

Submitted &
Secretary for order
VR
17/4/01

I do not see any other course
practicable. Subm &
the 2nd Dr for orders.

Secy 24/4

This is an unfortunate matter
& I want some further
light to be thrown upon
it. Please write a D.O.
to the Executive Engineer

18

Sum, if not inconvenient
to ask his Appellant
to call me, explain the
matter fully, in the
office, at any time
between 12 & 5 on
Tuesday the 30th Instant - Let Writing
Warrant with him & duly order & answer the Call

25/4/07

19

SECRETARY'S OFFICE.

REVENUE BRANCH.

OFFICE NOTE.

SUBJECT. System of checking Excise accounts

LAST REFERENCE Letter No. 300 dated 26th December 1901

from the Comptroller, Mysore Govt.

In this office No. 9068-70 / R3286 dated 11th May 1901, Govt observed with regret the fact that Toddy day and Ledger Books for 1898-99 were not maintained either in the Deputy Comm's office, Mysore or in that of the Excise Commissioner and Comptroller, and in order

order to prevent the recurrence
of such irregularities and
omissions and facilitate
the Submission of the
Excise accounts to Govt
in the prescribed time,
directed the Comptroller
and the Excise Commissioners
to confer with each other
on the point and submit
their joint views for
orders of Govt with suitable
proposals and information
as to when, by whom
and under what circum-
stances, the System of
treble check was initiated
in the case of toddy
Chalians and why it
was not given effect
to till now in the
excise Commissioners
office.

In reply, the

the Excise Commissioner and Comptroller submit ~~each~~ separately a detailed memo shewing the present System of checking the Excise Accounts under the various heads such as:— Arrack, Toddy, Ganja, Opium, Country beer, Foreign Liquor and Miscellaneous with their individual opinions as to the defects in the same. The practice obtaining in Madras is embodied clearly in para 21 of the Excise Commissioner's memo. As regards the treble check therein alluded to, the Excise Commissioner States as follows:—

The Treasury ~~checks~~ credits are checked in the Comptroller's

Comptroller's office with
a primary consideration
for accuracy of Compilation
In the District office
there is check for the
demand & per contra
for the collection. The
check is double in the
sense that while credit
accuracy is the Supple
duti of the Comptroller,
Correctness of both the
demand & collection
for mothe double purpose
with District. In the
present condition of
Impone Excise, particularly
of Toddy, one Taluk has
relation, sometimes
with three Districts. The
accuracy of the Compilation
of the demand forms
therefore a part of the
check maintained

over

ones the Districts in the
Excise Commrs office
This being the 1st check,
the second is what is
done by comparison
with the Provincial
Credits and balances
furnished by the
Comptroller. The
departmental accounts
such as the progress
statements of marking
furnish a clue to see
and verify even the
accuracy of the demands.
This is a third check
~~which is done~~ which
cannot be done in the
District but which has
to be done in the Excise
Commissioner's office.

As to when, by whom
and

and under which circumstances such a system was ~~to be~~ initiated ~~please~~ the Excise Commissioner gives a detailed account in para 22 of his memo. Please see also para 2 Comptroller's memo. Excise Dept

If the duty of seeing that the dues of Govt are regularly paid into the Treasury ~~rest~~ has to be efficiently performed by the Excise Commr according to provisions in the Account Code, then a detailed check upon demand, collection and balance in the Excise Comm'rs office is essential. The check generally or possibly exercised on the D.C & B statements of drills is only of a general character

Character any calling attention
to by Commrs to heavy
balances. This is not
enough. More detailed
Control seems possible
as numerically the
individual cases
are not so vast as to
be impracticable as
in the case of Land Revenue
As the Comptroller ~~the~~ my report
part maintains ~~a~~ ledger
& day book, a periodical
~~set~~ statement monthly
from the Compte to
the Excise Commrs will
enable the latter to
exercise a check only
in regard to arrears.
But this can also be
made possible by
obtaining the individual
~~as~~ balances from the
Districts. But so long
as Day & Ledger books
are

are not to be maintained,
Setting such details will
not be of much service.

The Comptroller States
in reply that the ~~following~~
items of Revenue, viz,
Price of Arrack duty,
Tree Rent and cess
as also the Tree tax
if possible may be collected
at once ~~on account~~ for the
reasons specified
in the memo. (Para 7),
leaving only ~~two~~ one Items
viz ~~Shop~~ rental ~~and~~ to
be collected in instalments
~~of 12 every year,~~ ~~these~~
and paid into the Treasuries
with separate Chelans for
each of them, that these
Chelans may be sent
to his office where it
will be checked with
~~the~~

the Treasury Credits, plus and Minus memos, received from the Central Distillery, Bonded Depots and Carriers, with tree tax collected, &c, and that if however it should be decided that there need be only Several Check of the Kind Contemplated in Article 22 Civil Account Code Vol. I. and article 929 Vol II, these Chalans may be filed in the Treasuries themselves: According to the present System of working, he states that four sets of accounts are Compiled from the Same Chalans;

First

First of all the Day &
Ledger Book in the Taluk,
next the Duplicate Chalan
which accompanies the
Taluk Cash accounts
to the District Treasury
and from the District
Treasury to the Comptroller,
and from which accounts
are compiled in the
Comptroller's office. From
the third Chalan two
accounts are compiled
one in the Dy Comm'rs
office & another in the
Excise Comm'rs office.
Thus there are no three
different checks exercised
but only four sets of
accounts compiled
in four different
places all of them
based on the same
Chalan

This system he says,
is ~~very elaborate~~ not
advantageous as it
affords no Counter check,
the sets of Registers maintained
in the several offices
being mere copies of
one another. The
Compilation of detailed
accounts in so many
places necessarily
takes much time
and the D C & B has
to wait till this
Compilation is Complete
The means of Verification
employed in the several
offices being all the
same, the return is
none the better for it.
Thus when on account of
such unavoidable
delays

delays the return is actually received by Govt several months after the transactions recorded therein have taken place, it cannot give any idea of the outstanding dues, and in the absence of this information Govt is not enabled to Commencently watch the progress of collection work. Promptitude in the observation and Communication of what work in this respect is left undone at the end of each month by the local authorities, is the essential

essential. If a thorough
supervision and this
he says, is entirely
kept in the background
under the existing
arrangement. To
avoid such delays
and to minimize the
clerical work without
impairing the efficiency
of check and scrutiny
he suggests that as
the primary responsibility
for collection rests in
the taluk authorities
and they ought to know
individual particulars,
the personal ledger
should be maintained
only in the taluk.

He divides all the
items of Excise Revenue
into

into 3 groups viz:—

(1) Those which are susceptible of check.

(2) Those which do not admit of any check being variable at their nature.

(3) Those which do not require any check.

The present D & B Statement, the duty is very elaborate and that many items shewn therein are either not susceptible of any check & require none, that it is only in the case of items under the 1st group that the controlling authorities should keep a watch. Here the demand is fixed and falls at regular intervals. These items alone require any D & B Statement and they

are

are Shop rental, Tree tax, License fees and Gauja Contract amount. For these items he recommends that a Statement in the (No 1) marginally noted form be sent by Taluks to Deputy Commrs. The Deputy Commr on receipt of such Statements may take whatever action he deems necessary for the collection of the balance and afterwards combine the Statements of all the Taluks and send one return for the District to the Excise Commissioner in the (No 2) marginally noted form. From these District returns, the Excise Commr to prepare a

No 1.

Revenue & Renewals	Demand Balance up to month	Demand For the month	Total	Collection	Balance

No 2.

Name of Taluks	Demand under the General Head			Collections under the General Head	Balance
	up to month	For the month	Total		

Individual Taluk returns are not available in the Office for comparison & collection more conveniently & effectively

a Consolidated return
for the whole Province
for submission to
Govt; the Comptroller
to send for the information
of the Excise Commrs
and Heads of depts
a monthly Extract
from Treasury accounts
shewing the amounts
brought to credit
under all heads of
Excise Revenue
This extract, he says,
will be a counter
check on the collections
claimed in the Demand,
Collection and Balance
Statements by the
Departmental officers,
and that sent to

the

the Excise Comm^r will further serve the purpose of shewing in one place, the entire excise revenue collected in a month.

He also recommends certain forms of returns in para 11 of his memo These returns, he says, can be obtained from the districts about the same time as the Treasury accounts ie before the 15th of the following month, reviewed by the General A^t G^l of departments and necessary action promptly taken

of Short collections
heavy balances, and
other irregularities.

Subd for orders

RLV
12/2/02

The exercise of wholesome
check in the realization of the
Excise revenue is the main
object in view.

As explained by the
Excise Commissioner, the
check ~~can~~ is not only
financial but Technical
also, and that complete
check can be exercised
by the Excise Commissioner
only.

The financial check
is exercised over the Demand,
Collection, and Balance of
the several heads of revenue,
and the question is where
it should be exercised
and to what extent

There are 4 centres dealing with the revenue and they are :-

1. The Taluk Office
2. The District Office
3. The Comptroller's office
and 4 The Excise Commissioner's Office

Centres Nos. 1, 2 & 4 deal with the demand, collection and balance, while Centre No. 3 (Comptroller's Office) is expected to deal with collection. Putting it in another form, the Excise department (Taluk, District and Excise Commissioner's Offices) deal with the ~~Demand~~ Demand, collection and Balance and the Treasury department (Taluk, District and the Huzur Treasuries and the Comptroller's Office) account for collection only. In the case of Land Revenue, the first and foremost of all heads of revenue, the Taluk Office

office (including the village establishment) is the chief centre where accounts of demand, collection and Balance are originally maintained. The District Centre exercises its check from materials supplied by the Taluk office, the Treasury department, as stated above, looking to the collection only. The Centre dealing with the whole revenue can get the Treasury Department to verify the collection - the Taluk office comparing their collection with the Taluk Treasury and the district office with the District Treasury. Similar check is expected as regards the excise revenue and the Excise Commissioner can get the collection according to his accounts verified by the Comptroller, who deals with all the Treasuries in the State. Thus, the Treasury Department

Department is responsible for collection and the department Concerned for the realization of the revenue —. Demand, Collection and Balance —.

The Excise revenue is derived at more Centres than one and each centre deals with the portions of the revenue entrusted to its care. Under the present System, the Excise Commissioner is the authority in whom is centred the responsibility of administering the entire revenue both financially and technically. The Sources of the revenue are :—

1 Arrack and other Country Spirits
2 Toddy
3 Ganja and its preparation
4 Opium
5 Country beer
6 Foreign liquor
7 Miscellaneous

The demand has to be

be fixed in Certain Cases,
such as Vend Rents,
Shop Rents (Arrack and Toddy),
while the receipts represent
the demand in Certain
others such as, Arrack Still
Head duty price of arrack
and opium.

Usually money is
received at the Taluk
Treasury —

Arrack. { 1. on account of still head duty (Bangalore 8/-)
2 do ---- and price of arrack in other Districts
3 Vend rents
4 Shop rents.

Toddy { 1. Tree tax
2 Shop rent
3 Tree rent

Ganja etc. { 1 Duty on wholesale vend
2 Retail license fees

Opium { 1 Price of opium
2 License fees.

Country beer { 1 Shop rent
2 Duty

Foreign liquor { 1 License fees
2 Surcharge

And payments are made
at

at -

1. the Distillery, Bangalore,
   to the manufacturers
   direct on account of
   price of arrack
   issued in the Bangalore
   District.

2. Bangalore District Treasury
   to the manufacturers
   of arrack on account
   of price thereof.

All receipts and disbursements
are intimated to the Excise
Commissioner by means of
duplicates of challans or
other vouchers.

As in the case of Land
Revenue, the Taluk Office
is original Centre, Where the
entire demand under the
several heads of Excise revenue
as far as the Taluk is Concerned
can be registered individually,
the collection made and
the balance determined
and realised. If the
Deputy Commissioner
or the Excise Commissioner
originally settle the demand
under

under any head by sale or Contract and any portion of the demand should be collected in the Taluk; due information thereof will be given to the Amildar

Now the point is how far should each Centre account for the revenue.

The Taluk, the District and the Excise Commissioners' offices should deal with the Demand, collection and Balance of all the items as far as ~~possible~~ they come before them and the Demand, Collection and Balance Statements rendered to Government must include every item. The Taluk and the District Treasuries should account for collection in all its details and certify to the correctness of the receipts shewn by the Amildars and the Deputy Commissioners in their Monthly D. C B. Accounts;

And in order to do so, the Treasuries should maintain the Day book and the ledger.

As the chief control authority administering the revenue completely, the Excise Commissioner should maintain the Day book and the ledger.

It is not indispensable that the Comptroller should also maintain the day book and the ledger in detail as regards every item of revenue collected and that he should take steps for the collection of the balance of revenue due. He may get the necessary information from the District Treasuries to be able to scrutinize and certify to the correctness of the figures representing collections for the whole State.

The Excise Commissioner may get the D. C. B accounts finally prepared in his

Office

Office and submit them to Government, the Taluk Office rendering the accounts to the District and the District Office to the Excise Commissioner.

The question of collecting the whole of the Local Cess done with the first instalment and other minor details may be considered by the Excise Commissioner and arranged for in consultation with the Comptroller.

Submitted to the Secretary for orders

26/3/02

The Excise Commr has not given his opinion on the proposals of the Comptroller. The forms suggested by the latter seem to be apparently well suited for adoption

4/5

If the Excise Commr= also agrees, they may be introduced. May the opinion be called for?

6/5/1902

The 2nd Commissioner. } V 6/5/02

Read 6-5-02

Please send the entire file to Mr Runciman for his own expression of opinion. A conference between the Controller and the Excise Comr was intended but this does not seem to have been held & I am myself willing to see Mr Runciman & discuss the question with him. Kindly arrange for a meeting next week at which a representative of the Excise Department should be present.

6/5/02

Draft 8/5/02

W.R. 8/5/02

Draft & file for approval

8/5

4/6

Cycle Accounts.

There is a difference of opinion as to several points between the Controller and the Cycle Commissioners and had at first contemplated a conference at which I should myself be present. On further consideration however I am of opinion that a conference of the kind intended could lead to no beneficial results. The questions at issue are largely technical, [redacted] and I accept my liability to help in their settlement in any way I can. I know whether the Chairman has dealt with all or any of them in his Report which I believe is now before the Govt in the Financial Department. He is an authority on such matters, & his opinion would be valuable personally upon the

Tour brother & the Eyeire
(our mutual enable us
to come to a decision -
by Wednesday - I
beg that you will
treat the fate be reserved
to him for honor of
an early expression
of opinion -

Yours Sincerely
1/9/02.

The Dewan.

Office of the Special Auditor Genl
in Mysore,

No. 190 Encl

Dated Bangalore, 29th October 1902

From

C.R.C.Kiernander Esquire,

Spl. Audr. Genl. in Mysore.

To

M.Sham Rao Esquire,

Assistant Secretary with the Dewan of Mysore.

Sir,

In reference to your D.O. Letter of the 18th Ultimo, I return the file of Notes on Excise Accounts and attach a copy of a Note thereon(marked A) sent to the Excise Commissioner on the 29th September 1902 .

2. The Commissioner called on me and discussed the various matters which had been under discussion between him and the Comptroller and on the 21st Instant he sent me a letter with a memorandum (marked B) which I attach.

3. For convenience sake I have recorded in separate Statements No.1 to 4, the present methods of check adopted in the Taluk Offices, the Deputy Commissioner's Offices, the Excise Commissioner's Office and the Comptroller's Office, the method of check I would suggest for each Office and the opinion of the Excise Commissioner.

4. In connection with Taluks (Statement No.1) there are three checks and neither of us propose any change .

5. In connection with Deputy Commissioner's Offices (Statement No.2) there are four kinds of checks. I propose that three of the checks should be discontinued, while in the case of the 4th check I consider that a check in the aggregate only for each Taluk would be ample. The Excise Commissioner considers that check No.1 should be performed in the Treasury Branch and in respect to check No.4, while agreeing with me, he considers that he should be furnished monthly with detailed lists of outstandings. The decision now rests with Government.

6. In connection with the ~~Deputy~~ Executive Commissioner's Office (Statement No. 3) there were eleven matters to be acquired into, of these the Commissioner agrees to No. 1, 2, 3 and 8 and ~~apparently~~ apparently also to No. 11 as he offers no remark. In the case of No.4 he agrees to the check of aggregate figures o nly in the D.C.B.Statements but still insists on checking individual transactions every month, which procedure seems to be unnecessa -ry and the Government must therefore decide as also in the case of No. 5, 6, 7, 9 & 10.

7. In connection with the Comptroller's Office (Statement No.4) there were eighteen matters for disposal, of which sixteen have been agreed to leaving only No.2 and ~~18~~ to be decided by Government.

I have the honor to be,

Sir,

Your most obedient servant,

P. T. Dwarkadas

Spl. Audr. Genl.

4.

Enclosure of letter No. 190 dated 29th October '02 to the Assistant Secretary with the Dewan.

EXCISE CHECK.

In reference to the Note by the 2nd. Councillor dated 1st . September 1902 (Received 20th September) on the differences of opinion between the Comptroller and the Excise Commissioner as to the best method of check, I observe that the check is in two parts, Viz.

1st. by the Comptroller.

2nd. by the Excise Commissioner.

2. As regards the 1st the Excise Commissioner agrees that the detailed check of the Comptroller may be discontinued and I agree with their opinion, as the check ordered to be carried out by the Comptroller was absolutely uselessand unnecessary and I have said so in my Report on the Comptroller's Office, it was also misleading since the only errors which could be detected by the Comptroller, were in connection with details of classification and miscalculations in a few instances and which check was also carried out in the Deputy Commissioner's Offices and in the Excise Commissioner's Office. A double check by the Comptroller is too costly, but the check by the Comptroller over

1. Price of Liquor

2. Opium Advances

will ofcourse be continued as in order to see to the adjustment of advances he must check them with the plus and minus memo:

3. The effect of this will be that the services of 5 men can probably be dispensed with in the Comptroller's Office without the abandonment of any real check whatever and one man only retained.

4. As regards the 2nd. Viz. the check by the Excise Commissioner I would point out that his duties should be simply confined to seeing that the demand for each District is realized without attempting to check the taluk or the individual collections, and this can be done by his simply confining himself to watching the District Demand and Collections and Balances and by comparing the collections so reported with the amounts intimated

by

by the Comptroller and calling on the Deputy Commissioners to explain unrealized balances.

5. The check over the Taluk transactions should be in the hands of the Deputy Commissioners and that of the individual transactions should be left to the Amildars and in this manner the responsibili-ty will be fairly distributed and the Excise Commissioner relieved of the mass of detailed work which now overwhelms him.

6. As to errors of classification and miscalculations being committed by Amildars, there is no doubt but that such errors should be detected in the Deputy Commissioners Offices since the Chalans are forwarded to them and even if such errors do occur, the matter cannot be of any great importance since they do not involve any but a trifling loss of revenue and such errors cannot justify the entertainment of costly establishments in the Offices of the Comptroller and of the Excise Commissioner, which could be saved by his bringing to the notice of Government every instance of carelessness on the part of the local Officers.

7. The final matter under enquiry is the question of revising the D.C.B. Statements. The work in connection with which must hamper the District Offices considerably; they are three in number and contain 290 Money Columns giving full details of each Taluk on each account. The details of paying are of course necessary in the Taluks and the Returns sent to the Deputy Commissioners should continue as at present to show the total Opening Balance for the Taluk in one lump sum and the Collections and the Closing Balance, while the Returns sent by the Deputy Commissioners should show the total figures only for the District and in this manner the work in each Office will be reduced enormously without abandoning any necessary check whatever. The Forms for these proposals are given in the Note sent to Government by the Comptroller.

8. The reduction in the number of money columns is a matter which demands the serious consideration of the Excise Commissioner in view to the early submission of the Returns. The following head-ings atleast should be omitted from the D.C.B.Statements since all have to be prepared.

(a).

(a). Duty and Cess on Arrack.

(b). Cess on Tree-tax and Tree rent.

(c). Sales of opium.

(d). Duty and Cess on Country Beer.

(e). -do- -do- Ganja.

9. The following details might also be omitted :-

(a). Talukwar details in Returns to Excise Commissioner.

10. The entry of District details in the Returns sent to Government by the Excise Commissioner also appear to be unnecessary.

11. In the D.C.B.Statements the distinction between arrears and current Demand,Collections and Balance also in such elaborate detail seems unnecessary.

12. On pages 8, 9 of the Commissioner's Note his remark regarding Cess on Tree Tax and Tree Rent implies that D.C.B.6 (a) as also 6 (b) can be abolished and as the balances go back to 1883-84 some enquiry seems advisable as to the possibility of recovery of old items and to the writing off of irrecoverable sums.

13. The Excise Commissioner on page 4 remarks that as Excise individuals are not so numerous as Land Revenue Ryots, and therefore the detailed checks can be exercised without ~~difficulty~~ difficulty but the question is not of difficulty but of necessi-ty and the uselessness of several (so called) counter checks in-volving unnecessary expenditure and delay.

14. In respect to the remarks on page 5, it is quite sufficient that under the changes proposed misclassifications and miscalculations can be detected by him or the Deputy Commissioners in the aggregate, and there is no necessity for the location of such errors in individual accounts by the Heads of Departments and the present procedure simply serves this purpose and is out of all proportion to the cost.

15. On the same page and on pages 12 and 13 the instance quoted of miscalculation of Still Head duty could be detected without the chack of individual accountsas a plus and minus memo from t the Bonded Depots is to be received both by him ahd by the Comptroller (such check being complete and final) and the

calculations

calculations can be checked therefrom and the Excise Commissioner and the Government can always ascertain the collections of all items of Excise Revenue from the figures reported by the Comptroller.

16. In respect to the remarks on page 8 regarding duty and cess on Arrack &c. the check can be conducted in the aggregate by means of the plus and minus memo: and being all prepaid, they have no place in the D.C.B.Statements.

17. In respect to pages 9 and 10 it is not clear why other Departments should be considered to be careless of their revenue (however small it might be) or why the Excise Department should undertake the responsibility. As regards the inconvenience to farmers in settling with other Departments I would remark that this proceeding has been fixed by Government already. Vide Clause 3 Para: 13 of Notification No. 14850-3/Ex.F.7-1901 dated 7th March 1902.

18. In respect to remarks on pages 13 & 14 regarding Arrack defalcation if it was inferred from any discrepancy in the Returns. I would explain that as a plus and minus memo : will be furnished to the Comptroller he will be able to detect any irregularity.

19. No mention has been made either by the Comptroller or the Excise Commissioner as to the check over remissions which is now done by the Comptroller as he keeps individual Ledgers and which will be discontinued in future and the Remission Statements must be certified to by the Deputy Commissioner.

True copy.

Check exercised over Excise Revenue

minor Head	Taxes	Check in Taluks		Check by Deputy Comm
1	Toddy	Realized accordin	to demand	(1) Check with chalan
	(a) Shop Rents	(2) Figures posted	in	(2) ..... Dem
1	(b) Tree Tax	Day	book	(3) Posts in Days B
	(c) Cess on Trees	Cash	Book	(4) ..... in Ledg
	(d) Tree Rent and Cess	Ledge		(5) Sends monthly 2 Balance Statements to and Comptroller with Ch
	(e) Interest			(6) Treasury sends m account to Comptroll
2	Arrack			2
	a Still head Duty and Cess	(a) Posts in Day Boo	& Cash Book and Ledger	(a to d) Checks intr
	b Price	(b) do	do	and chalan and sends Demand Collection Balan
	c Shop Rent	(c) do	do	a Statement of daily rec
	d Foreign Liquor	(d) do	do	no ledger however is kept
3	Miscellaneous	3. as above except the	petty Heads are	3 As for 1 Toddy
	16 Sub Heads	not posted in detail	Ledger	except Ledger for pe

...issioners	Check &c. by Comptroller	Check &c. by Excise Commissioner
s nd rk L mand Collection Excise Commissioner Clans onthly Excise	1 Checks, chalans with monthly of excise Receipts, & Treasury accounts 2. Checks with Demand 3. Posts Day Book 4. Posts Ledger 5. Checks District Demand Collection Statements. 6. Checks District Collection Statement Provincial receipts	1. Checks with chalans and Demand Collection Balance Statement (2) Compiles Demand Collection Balance Statement for Province and sends to Comptroller. (3) Required to keep day Book and Ledger but does not do so.
fixed rate mptroller Statement also ts with chalans. n foreign liquor	(a to d) Check as for 1 Toddy	a to d - Check as by Comptroller Sends Comptroller a Provincial Demand Collection Balance Statement.
f heads	3. As for 1 Toddy except for petty heads.	3 - as for 1 Toddy except that no Ledger is kept.

No. 1.

Check in Auditor's Office

Enclosure of Auditor General's letter dated 190
of 29th Oct 1902

No:		Check at present Exercised in Talug. Offices	Proposal made by the Auditor General
		1 Check of chalans	To Continue
		2. Maintenance of Day Book	- do -
		3. — do — of Ledger for each farmer	- do -

Clerk office

	Proposal made by the Excise Commissioner	Remarks made by the Auditor General.	
	To Continue	Settled to Continue	
	do		
	do		

Excise Commissioner

and

Check at present exercised in Excise Commissioner's Office	Proposals made by the Auditor General in his note of the 29th September		Prop Exce
1. Audit of Chalans	To cease		To
2. Maintenance of Day Books	Do		
3. Do of Individual Ledgers	Do		
4. Check of Demand Collection and Balance Statements	Need only check aggregate figures for each District		Excis agre give mont a lis Stat him the of
5	Items like Duty and Cess on Arrack, Beer, Ganja &c which are collected at once to be removed from the Demand, Collection and Balance Statements		Not reas that Rece Shew Collec Stat
6	Collection of Departmental Free rent to be left in the hands of the Departments Concerned		Not asse prac expen to Com gover of the to whic

osals made by the se Commissioner	Remarks by the Auditor General.
Cease	Settled
Do	Do
Do	Do
e Commissioner to this but re- at the end of every from each Taluk of individual out dings to enable to take action for early realization arrears	His check is over the balance in each District in the aggregate and monthly check is superfluous in the case of individuals and is not found necessary in other Governments But old outstandings might be reported to him at any interval he wishes. This information can be obtained elsewhere, namely from the Treasury Account figures intended by the Comptroller
agreed to. The on assigned is the entire Excise nue would not be n in the Demand ion and Balance ment.	
agreed to. Reason ned is that of ical difficulty need by farmers ly with the rule re- the Countersignature ficer of the Department the trees belong.	I consider unnecessary to continue intervension of the Excise Department in this matter but I do not desire to go the point.

Comptroller's C

No.	Items of Revenue.	Check at present exercised by the Comptroller.	Proposals made by the auditor General.
	Arrack		
1	Still Head Duty and Cess.	Audit of chalans; Compilation of Taluk war Duty Register.	To Cease
2	Price	Audit of Chalans	To Cease
		Watch over the Advance Account	To Continue Plus and minus memo from Distillery, Boarded Dep^t^s and Carries required.
	Toddy		
3	Shop rental	Audit of Chalans	To Cease
		Compilation of Day Book and maintenance of ~~Ledger~~ Individual Ledger	do
			do
4	Shop rental	Audit of Chalans	To Cease
	Govt & Inam	Compilation of Day Book	do
		Maintenance of Individual Ledger	do
		Check of Taluk Farmwar DCB Statements.	do
5	Tree Tax and Cess	Audit of Chalans	do
		Compilation of Day Book	do
		Maintenance of Individual Ledger	do
		Check of Taluk Farmwar DCB Statements	do
		Check of Tree-tax no 6	do
6	Tree rent and Cess	Audit of Chalans	do
		Compilation of Day Book	do
		Maintenance of Individual Ledger	do
		Check of Distribution among Dep^t^s	do

Office.

Proposals made by the Excise Commissioners	Remarks by the Auditor General.	
To cease.	Settled.	
do.	do.	
Price is proposed to be charged off under a Service head and not treated as an advance.	Not agreed to as the amounts paid to the manufacturers of liquor are debits due to Govt. and being recoverable in Cash ought to be regarded as advances, charging off under a service head will lead to exaggeration of revenue and expenditure under excise. In the absence of an advance account it cannot readily be said from the accounts what balance there is and how much liquor there ought to be in stock at any time to meet this balance	
To cease	Settled.	
do.		
do		
do	do	
do	do	
do	do	
do.	do.	
do	do	
do	do	
do	do	
do	do	
do	do	
do	do.	
do	do	
do	do	
do	do	
do	do	

No.	Items of Revenue	Check at present exercised by the Comptroller	Proposals made by the Auditor General	
	Beer			
7	Duty and Cess	Audit of Chalans	To Cease	
		Check of Collection with reference to quantity imported	Do	
8	License fees	Audit of Chalans	Do	
		Verification of Collection by reference to Sales List	Do	
9	Akki Bhoja	Audit of Chalans	Do	
		Check of Collection with the list of classes of Shops	Do	
	Ganja			
10	Contract amount	Audit of Chalans	Do	
		Verification of Collection with the total amount due for each month; watch over the recovery of the balance due at the end of the Year	To Cease	
			*	
11	License fees	Audit of Chalans	To Cease	
		Check of Collection with Sales List	Do	
	Opium	Audit of Chalans	Do	
12	License fees	Check of Collection with Sale List	Do	
13	Gain on Sale proceeds	Watch over the advance account	To Continue	
		Calculation of gain by the transaction		
		Check of Treasury Plus & minus memoranda		
	Foreign Liquor			
14	License fees	Audit of Chalans	To Cease	
		Check of rates of fees payable for the different classes of shops with Collection	Do	
15	Miscellaneous	Audit of Chalans	Do	
		Maintenance of a separate Register to book them	Do	

Proposals made by the Excise Commissioners.	Remarks by the Auditor General.	
To Cease	Settled	
Do.	Do.	
Do	Do	
Do	Do	
Do	Do	
Do	Do	
Do		
To cease.	Do.	
To cease	Settled	*' The system has since been changed. Instead of guaranteeing a minimum Revenue the prescribed rate of duty is paid on the quantity sold.
Do.	Do.	
Do	Do.	
Do	Do.	
To Continue	Do	
To cease	Do	
Do	Do	
Do	Do	
Do	Do	

No.	Items of Revenue.	Check at present exercised by the Comptroller.	Proposals made by the auditor General.
16		District D.C.B Statements Compared with Comptroller's Books	To cease.
17		Collection shewn in Provincial D.C.B Statement certified to	To cease. Treasury accounts credits to be intimated to Excise Commissioner - as in the case of other Departmental Revenue.
18		Verification of Remission Statements	To cease.

Proposals made by the Excise Commissioner	Remarks by the Auditor General.
Comptroller to verify the Collection shewn in District DCB Statements and send them to Excise Commissioner	Comptroller will intimate to Excise Commissioner the amount credited by each Treasury. District Treasury to certify to the credits shewn in the DCB Statements and not the Comptroller.
To cease	Settled
To cease.	Settled.

B

Accompaniment of Auditor General's letter
W-190 dated 29th October 1902

Camp Malvalli

To Auditor-General 21st. October 1902

My dear Sir

I received your D.O. letter
reminding me of my
promised note on the System
of Excise Accounts now
under discussion, yesterday
when on way to this Station.
I have the pleasure of sending
it herewith & hope that you
have not been put to in-
convenience. I send it
by

hearer so that you may
have it in your hands
early in the morning tomorrow
I have attempted to make
it as brief as possible, but-
trust that it deals with all
the points raised.

Yours very sincerely

J. M. Durrant

C. A. C. Hernandez
Opl: Asst Secretary

Note by the Excise Commissioner on the System of Excise accounts.

As desired by Mr. Heinrandez I had a discussion with him on the proposals now made with regard to the check of the accounts of the Excise Department and in compliance with his wish I have prepared this note for his information and for the orders of Government.

2. The first question he raised was whether I agreed "that the detailed check of the Comptroller might be discontinued as the check ordered to be carried out by the Comptroller was absolutely useless and unnecessary and it was also misleading since the only errors which could be detected by the Comptroller were in connection with details of classifications and miscalculations in a few instances and which check was also carried out in the Deputy Commissioners' offices and in the Excise Commissioners'

Office

office. I should more correctly say that, the check by the Comptroller in the manner it is at present done in his office is unnecessary. In the early years when there was only one Contractor in Arrack for the whole Province to deal with, a special audit of receipts was considered by Government to be desirable and was entrusted to the Comptroller. When the Free-tax system was introduced the auditing of receipts seems to have been extended by the Comptroller to the Toddy Branch also. Subsequently the practice of checking Demands and Balances also in his office has crept in. There is no order of Government requiring the Comptroller to check the Demands and outstanding Balances, or to maintain individual ledgers in his office, and as the Comptroller himself says "it is difficult to trace any authority for it." It is this check of demand and therefrom of Balances that I say is unnecessary. Here it will be well to lay down or rather repeat the principle of division of labour between the administering

do.

department and the Comptroller. The check of the demand should remain with the former; the check of credits claimed with the latter. This is the principle laid down in the Civil Account Code Vol I Articles 4 and 22. This is admitted by the Comptroller also. To quote his own words "in the case of departmental revenue, the detail check should be entrusted to the Revenue Controlling authorities, the function of the account office being strictly confined to report these authorities the amounts received and brought to credit in the Treasury accounts." With this division of labour in view, the D. C and B Statements of Districts may be sent to the Comptroller who after verifying the collections may forward them on to the head of the department who after checking the demand and Balance should submit them to Government. Only a word need be said here about the manner in which the check of the demand is done in the Central Excise Office. As in the Madras Presidency accounts

accounts are furnished by the departmental officers for all the items of revenue. These are quite independent of the Treasury and afford a counter check on the accounts rendered by the Taluq and District offices. For example, in the case of Toddy the T.T.6 Account rendered by the Inspectors of Ranges shows the number of trees actually licensed to be tapped, and furnishes a check on the demand under tree-tax shown in the D. & B statement. The demand under shop rental is checked with the lists showing the results of sales of shops, received from the Deputy Commissioners of Districts. In the case of arrack duty the counter check is furnished by the bonded depôt accounts in which the quantity of spirit actually issued to the vend farmers and shop keepers is shown. Similarly for fixed license fees and in fact for all items of Excise revenue, the Central Excise office receives from independent sources all the information required for checking the demand shown in the D & B statements. The demand should therefore be checked in the office of-

the Excise Commissioner.

3. The second question that was discussed was whether the accounts of the individual demands collections and balances kept in the form of ledgers should be continued to be maintained in any but the taluq offices. At present they are also being maintained in the district offices, Excise Commissioner's Office and the Comptroller's office. From the remarks made in the preceding para it is obvious that the maintenance of individual ledgers by the Comptroller is absolutely unnecessary. It only remains to be decided whether it is necessary to maintain these registers in the District Offices and in the Excise Commissioner's office. The Keeping of individual ledgers by the Comptroller has only the detailed audit of receipts for its purpose. What was attempted to be maintained in the Excise Commissioner's office and was given up practically for want of sufficient establishment, was for the purpose of watching

watching the collections and of ascertain-
-ing individual arrears from time to time-
quite a different purpose. The ledger
was prescribed to the District offices also
for this very purpose, and for the additional
purpose of ensuring a thorough audit
of the receipts by checking the chellans,
which it was thought undesirable to leave
entirely in the hands of the Taluq officials.
The Comptroller is of opinion that the
keeping of Ledgers in the District offices
and in the Excise Commissioner's Office
is unnecessary. He writes as follows:—
"There is no use of maintaining a ledger
any where except in the Taluq. To begin
with the office of the Deputy Commissioner:—
He does not deal directly with the
farmers. He is not in any way the
better for knowing the balance out-
-standing against a particular
farmer. The use of personal balances
is only for those whose duty it is to
enforce the demands personally. The
work of the Deputy Commissioner is

Simply

simply to supervise the timely collection of Government dues and this he is quite enabled to do by knowing the outstandings against a particular taluq in the aggregate. If he is kept informed of the demand, collection and balance for each taluq, he needs no further information for effective supervision. For the same reason there appears to be no use to be made of any personal ledger in the office of the Excise Commissioner. So long as this officer is in a position to watch the progress of collection for each District as a whole, he need not concern himself with individual particulars." It is quite true that the administrative head of the department need not concern himself with the collection from individual farmers or on account of the individual shops. It is sufficient for him to know the total collections under each head of revenue. But the same remark does not apply to the outstanding balances. If only the total arrears remaining outstanding

2

in

in each District are reported to the
head of the department, all the control
that he can exercise over the collections
would be to issue general instructions
to the Deputy Commissioners of Districts
to hasten the collection of unrealized
balances. The Deputy Commissioners
in their turn would issue orders to the
Tahsildars in the same general way to
expedite collections. It does not seem
to me sufficient to exercise this sort of
general check over the work of collec-
tions in the Talugs. For administrative
purposes it is absolutely necessary that
each item of arrears should be looked
into both by the Deputy Commissioner
of the District and by the Excise Commis-
sioner, so that necessary action may
be promptly taken about each such
item. It was as stated above,
chiefly for this purpose that the
personal D. C. B or Ledger was
prescribed for the District offices and
was attempted in the Excise Commissioner's
office. But it is now seen that the

working

watching over collections could be equally well done by obtaining only a detailed list of arrears – a list which has now to be attached to the D. C. B statement. If thought desirable the balance list may follow the D. C. B statement instead of accompanying it. In that case the D. C. B statements could be submitted without delay from the Districts and the delay of which the Comptroller now complains could be avoided. When the list of arrears is received, it will be sufficient to book them in a register and issue such orders about each item of arrears as may be necessary. Mr. Kennedy too was however of opinion that the Excise Commissioner should only watch the general results of collections in the Districts, the Deputy Commissioners in their turn watching the work of Talugs and only the Amildars concerning themselves with individual arrears, and pointed out to the analogy of land revenue collections. I agreed that it was true that in the case

of land revenue the system was exactly what he advocated, but in the matter of land revenue I pointed out that sending of individual arrears any where except in the taluq was both impracticable and to a great extent unnecessary - impracticable on account of the large number of individuals who have to be dealt with in each taluq and unnecessary because in case of arrears, there was always the security of land itself. But I thought it would be unsafe to deal like-wise in the case of Excise revenue, where a shop or farm if resold does not often fetch half its real value, where coersive or persuasive measures to be of any use must above all things be prompt and where more than one eye watching the collections would not be superfluous. By a detailed list of arrears being sent to the Excise Commissioner not only the revenue authorities but the departmental staff also could be instructed as to how their energies are to be exerted

for

for collecting specified arrears and how they are to help the Collectors and carry out their instructions in the matter, for unlike Madras, the work of collections has always been enforced from the very beginning as forming an important part of the legitimate duties of the departmental officers. This matter Mr. Kiernander thought it best to leave to the decision of Government. To absolve the administering department from the responsibility of close watchful-ness over the collections would indeed be creating for it a very comfortable situation, but my own opinion is that it cannot be done without impairing the efficiency of the arrangements for collection. To summarise my views on the subject:—

I agree to discontinue the maintenance of Day Books and Ledgers in the Deputy Commissioners offices and in the Excise Commissioner's office; but it is absolutely necessary that a detailed list of all Arrears with remarks as to the steps taken for collecting the same should be

be sent from the talugs to the Deputy Commissioners and by the Deputy Commissioner to the Excise Commissioner at the close of every month. If however the Government considers it unnecessary that the Excise Commissioner should concern himself about the individual arrears, the submission of this detailed Statement would not be required. But I would not recommend the measure.

4. Mr. Neimander in the last para of his note on the subject has raised the question how remission statements would be verified, if the maintenance of individual ledgers in all the offices except taluq office is abolished. To this I have only to say that the statements for remission of Excise revenue may be verified by the Amildars in the same manner as in the case of land revenue remissions.

5. When I agree that the Way Books and individual ledgers may be dispensed with in the District offices in the Excise Commissioner's office and in the Comptroller's Office it is by no means to be supposed that

a careful check and audit of all chellans is also to be dispensed with. As already observed one purpose in prescribing the ledger for the District offices was to ensure that all excise chellans are carefully checked. It is quite possible for the taluq excise gumastha to make mistakes in the chellans and unless these chellans are scrutinised in the Deputy Commissioners offices such mistakes cannot easily be found out. This is admitted by Mr Reinnander in his note. He writes "As to errors of classi-fication and miscalculation being committed by Amildars there is no doubt but that such errors should be detected in the Deputy Commissioners office since the chellans are forwarded to him!" In several instances such mistakes have been found. Sometimes the first instalment of the rent is credited to one department and the second instalment to another. Sometimes interest

interest is not correctly calculated. Sometimes the "Aim" amounts i.e. the principle amounts are collected while minor items such as notice fees, interest &c are kept in arrears and so on. In view of the fact that such mistakes are frequently made it is absolutely necessary that all the Excise challans should be carefully checked and audited in the Deputy Commissioners offices. It is immaterial whether this is done in the Treasury branch or in the Excise branch of the District office. My own idea is that it would be best to do it in the Treasury branch where in any case the challans have to be handled and have to receive a certain amount of check for purely Treasury purposes: and the additional checks above noticed could also be well performed there, with the assistance of the accountant of the District Excise office told off for the purpose.

6. Now going into details, the Comptroller wishes to do away with

the present form of W. b. B statement.
His proposals on this subject where analysed are found to resolve themselves into three. He proposes :—

(1) That the form should be split up ie. that a separate W. b. B statement should be submitted for each of the main heads, such as, rental, license fees, tree-tax &c.

(2) That the form suggested by him should be adopted instead and

(3) That all prepaid items such as Arrack duty &c. should be omitted from the W. b. B Statement.

These may be discussed one by one :—

(1) The spliting up of a form into several parts does not in any way reduce the labour of preparing the statement. If the W. b. Bs of each main head of account is shewn in separate statements instead of

of in one statement as at present the number of entries that will have to be made remains exactly the same. The only difference is that instead of a long state- -ment we shall have a number of small statements. A single statement is certainly preferred to a series of stray sheets. It may be mentioned here that the D. C. B in use in Madras gives the same elaborate details that are given in Mysore, the only difference being that instead of Demand, Collection and Balance under each head being shown in one line, the demand is all shown in one column, entries coming one below another against each item of revenue, the collection and balance also being shown similarly dealt with, so that the first line shows the D. C. B for one head of revenue the second line

the W. C. B for another head and so on. Although the number of money columns is thus reduced, the number of entries remains the same. In practice a single line statement is much easier to manipulate for totaling &c than a statement where figures are entered both in lines and columns. It is much easier to copy out single line statements and to make totals of several of such statements than to copy out and total statements in which entries are made both in lines and columns.

(2). The revised forms suggested by the Comptroller are found to be in several ways unsuitable and incomplete. Thus none of the forms provide columns for remissions. The form for tree-tax does not admit of tree-tax on account of Government and Army shops being shown separately. In the form for license

license fees the Comptroller includes collections on account of opium ganja and beer. The right of vending these articles in shops is not given on payment of fixed license fees, but is sold by auction in the same manner as in the case of toddy and arrack. With regard to ganja, the Comptroller refers to the minimum guarantee system which is now obsolete. For beer there is both a fixed import duty which is prepaid and another variable duty on the quantity consumed, the rate of this duty being fixed by the result of auction sales. For foreign liquor also the levy of license fees is not so simple as seems to be supposed by the Comptroller. The license fee is fixed according to a graduated scale, with a fixed minimum. Under these circumstances and

for auction in

remembering that Excise is levied on different articles in various ways I think it better that the present comprehensive form of the D. b. B statement should not be interfered with.

(3) Lastly with regard to the items that are prepaid I admit that it is somewhat anomalous to show in the D. b. B statement items of revenue which are prepaid and in which there was no possibility of their being any arrears, but such items are only the duties on arrack, gauge and the import duty on beer, and the saving in labour and the reduction in the size of the forms that would be effected by omitting these items from the D. b. B statement would be so small that I think it hardly worth while to alter the present form which has its advantages in exhibiting at one glance the

Revenue

entire Excise Demand, Collection
and Balance.

7. To make the accounts simple it is suggested by the Comptroller that tree-tax and tree-rent together with the local cess on these items should be collected at once instead of in instalments as at present. The object of the present tree-tax system being to encourage the professional toddy drawers who are generally men of small means and thus to improve the Government revenue by relieving them of the necessity of seeking the help of middle men, it will be easily understood that if the entire tree-tax and tree-rent are to be collected in one instalment the toddy drawers will be compelled to borrow money and thus the object of the system will be defeated. It is not possible therefore to collect the tree-tax and tree-rent in less than two instalments - in fact, it may be necessary to increase the number of instalments as in Madras. It would be unwise at this stage to alter the present rules and direc-

the system to incur the unpopularity of the renters, for the only purpose of simplifying the accounts. This objection does not refer to local cess; the payment of local cess, tax and tree-rent in advance would not cause very much difficulty to the farmers but as it is proposed to merge the local cess in "Aim" amount (vide para 9), this will also have to be collected in instalments as at present.

8. It is also not possible to leave the collection of tree-rent to the different departments of Government to which the trees belong. Not that they are careless of their revenue, but they cannot always be watching the toddy yielding trees belonging to them, and the difficulties to which the renters would be put would be enormous if they are required to produce with their applications the receipts granted by different departments after receiving

the

the tree-rent due to them. For instance trees in Amrit Mahal Kavals are often tapped. There is no responsible officer in each Kaval who could receive tree rent and grant receipts. The lowest officer who can be empowered to receive the money is the Daroga who is often in charge of more than one District, and it would be simply impossible for the renters to find out the whereabouts of the Daroga and pay him the tree-rent for the trees that they wish to tap. Under the existing circumstances tree-rent must therefore continue to be collected by the Excise Department.

9. There are two ways in which the accounts could be simplified and great curtailment of labour could be effected which seemed to have been not noticed by the Comptroller. The first is in respect of local cess. The local cess may be merged with the "Assessment" thus instead of showing arrack duty proper and cess on

Cont'd 11/-

wastage incurred has to be communicated to the Comptroller. This is a very cumbrous method. It would be much simpler to treat the money paid to the Distillery contractors for the ~~purchase~~ liquor purchased from them as a charge against the general Excise Revenue, and to regard the receipts as revenue under account. The adoption of this method would do away with a good deal of unnecessary labour in the Excise Commissioner's office, in the Comptroller's office and in all the Taluq and District Treasuries and more particularly in the Bangalore District Treasury which has to be in communication with all the other District Treasuries.

11. I may now briefly summarise the conclusions arrived at :—

(1) No Day Books and Ledgers are to be maintained any where except in Taluq offices

(2)

(2) All Excise Challans should be carefully checked and audited in the Deputy Commissioners offices Treasury Department.

(3) The form of D. C. B Statement need not be altered. It may be submitted taluq-wise from Districts and District-wise from the Excise Commissioner to Government.

(4) In the D. C. B statement the Collections only need be verified by the Comptroller; the demand to be checked by the Excise Commissioner

(5) A detailed list of individual arrears should be sent by the Amildars to the Deputy Commissioners and by the Deputy Commissioners to the Excise Commissioner. This list should explain the reason why each item

is remaining uncollected, and should show what steps are being taken for its collection.

(6) Local cess account to be merged with "Sin" account, and to be adjusted by the Comptroller for the whole province. Chellans not to show Local cess separately.

(7) The present C.B. Statement of tree-rent to remain as it is except that the columns for local cess are to be omitted.

(8) Receipts and expenditure on account of price of liquor to be treated as items of general revenue and expenditure.

(9) The price of opium may be adjusted by the Comptroller in the manner that may be most convenient to him.

(10) Tree-tax and tree-rent together with local cess on these items to continue to be paid in instalments as at present.

Camp. Malvalli
Dated 21st October 1902

H. Penneycuick
Excise Commissioner in Mysore

B

Accompanies coll.
of Audubon Generals
Letter No. 190 Vol. 29 Doc. 1

SR 6-99-00

(1) Sec 1

Sd Secretary with adopt.

The State of Mysore Treasury accounts as disclosed in this is not creditable & the Comptroller asks for authority to accept as correct figures which cannot be verified. If the figures are incorrect, no amount of "post-authority" can render them correct. Even the months ~~[illegible]~~ 15 wh refer the figures, are not clear, the Comptroller's letter referring "subsequent months" & "subsequent months" is Copy of Excise only & Treasury

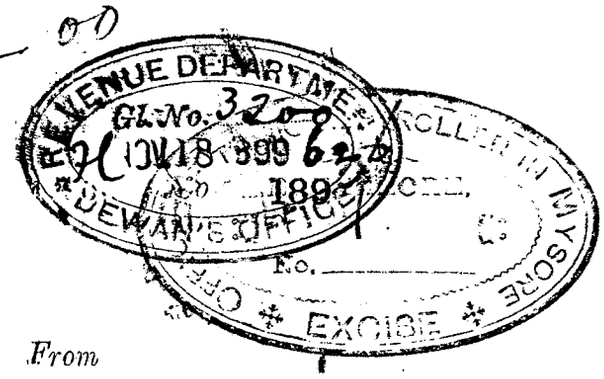
28/11/99

Please spare the Comptroller some regret. I beg that any steps you don't yet see as necessary, must wire for it. —

30—11—99

Wire sent 98. 11/12/99

23/11/99



From

The Comptroller, Mysore Govt

To

The Secretary to the Govt. of Mysore

Revl & Rev Dept. 3

Dated 15

Despatched 16 November 1899.

Received

~~L.P.~~ No. 306

No. R. 6.

SUBJECT MATTER.

Requests that formal orders of Govt may be obtained to the Comptroller's accepting the figures shewn in the Treasury accounts of the Mysore District in checking the Provincial & District D.C.B. Statements for the year 1898-99.

Submitted for orders

SG.

OFFICE OF THE COMPTROLLER, MYSORE GOVT

~~L. F.~~ No. 306
R.C.

Bangalore 15th November 1899.

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Revenue and Genl Depts.

SIR,

I have the honor to bring to your notice that the Deputy Commissioner Treasury Department Mysore, was desired in this Office No: 41 R.C. dated 25th July 1899 to furnish Chalans for Rs 5825 in Support of the credit of Rs 33151-2-5 shown in his "Monthly State-ment of Realizations on account of Toddy credited in the District Treasury of Mysore for July 1898". After the lapse of nearly two months he reports that "with regard to the Chalans missing begs to state that they are not with the C! accounts and it is not known what has become of them as the Accountant who was looking after the work is dead and a new Accountant has been placed in charge."

As the Excise Commissioner

also received monthly Statement of Toddy
Realizations accompanied by Chalans
and as the Provincial: Demand, Collection
and Balance Statement No: 6 for the
months of July, August and September/98
had been forwarded by him to this Office
for Verification, I informed that Officer
that the Chalans, amounting to Rs 14,015/
have not been received from the Mysore
District Treasury in Support of the State-
-ments from July to September/98 and
Requested that the Chalans Received in
his Office from that District for those
months may be kindly furnished, to enable
me to check and close the accounts
and to verify and to Return the Demand,
Collection and Balance Statements
Nos: 6 and 6A for Submission to Govern-
-ment:

On the 2nd September/99 the
Excise Commissioner in compliance
with my Requisition of the 29th August/99,
forwarded 3 bundles of Chalans and stated
that it has been brought to notice that no
Day Book and Ledger were maintained in
the Mysore District Office during a large

portion

portion of the year 1898-99.

On Examination of these Challans it was found that they related only to the Free-Tax Realizations and even these did not fully support the Credits in the Statements. This fact was reported to the Excise Commissioner in My No: 183 of 16th September/99, who was requested to explain how the Demand, Collection and Balance Statements of the Mysore District for the months alluded to, were verified by him; in reply he stated in his No: 2962/737 of the 6th November/99 "that as the Challans etc. were not received in time last year, to verify the figures etc. in the District Demand, Collection and Balance Statements, the Provincial, Demand, Collection and Balance Statements were compiled from the figures in the District Demand, Collection and Balance Statements and forwarded to the Comptroller for Verification."

As Challans are also wanting for the Subsequent months, it is impossible to maintain a Ledger for the year 1898-99, I have therefore to request that the formal orders

of

of Government may be obtained to
my accepting the figures shown in the
Treasury accounts of the Mysore -
District in Checking the District and
Provincial, Demand, Collection and
Balance Statements for the year 1898-
-99, as was done in Regard to Provincial
Statements from July to September/98

The favour of an early
Reply is solicited

I have the honor to be,
Sir,
Your most obedient Servant
G Thomson
Comptroller

hm

812

(2)

To Draft for [illegible]

The Deputy Commissioner
Mysore Districts
(Thro the Excise Commr)

No 4050 / 1
H. 479.
Dy 2/12/99
2

Letter No 306 / R. 2 dated
15th November 1899 from
the Comptroller to the
Government of Mysore
stating that as the
Chellans of the Mysore
Districts for 1898-99
are missing it is not
possible to maintain
a ledger in his office
for that year and
requesting that formal
orders of Government
may

may be passed for
accepting the figures
of the District Treasury
accounts in checking
the District and
Provincial Debt
Statements for 1898-99

~~~

~~Ordered that~~ In
forwarding copy
of the above, has
the honor to request
that a full report
on the points referred
to by the Comptroller
may be submitted
with explanation
for not having
maintained the
usual
~~~

usual day book and
ledger in his District
The Deputy Commissioner
is further requested
to state how he
could testify to the
Correctness of the
figures in the D C & B
Statements in the
face of the above
omissions. The
favour of a very
early reply is requested
& to note also why the Cash
are wanting not paid
for Aug 1st by order
the subsequent months
the months in which
one & a half years
before the end of the
week

Secretary

28/11/99

Requested
30-11-99

way there was a
delay of two months
in rendering by the
Controller's
No 41 of 25th
RE
Jas Leg

Received to Comptroller's Office No 306 R.E.

5366

1900 FEB 20 153

189 ...N'S OFFICE

OFFICE OF THE COMPTROLLER IN MYSORE. BANGALORE. EXCISE

To

The Comptroller, Mysore Govt.

The Secretary to the Govt. of Mysore

Rev & Genl Depts.

Dated 22.

Despatched 24. 3 Feb 1900.

Received

L. F. No. 456

No. R. E.

SUBJECT MATTER.

Inviting the attention of Govt to this office No 306 R.E. dy 15-11-99 requesting sanction to accept the figures shewn in the Toddy accounts of Mysore Dt in checking the Dt & Provincial Dcts Stts for 1898-99.

R

24. 2. 00

Rel.

Reference Mysore.

Rd 5/3/00

Read 6/3/00

10

R. E. No 456 OFFICE OF THE COMPTROLLER, MYSORE GOVT.

~~I. F. No.~~

Bangalore, 22d February 1899

From

E. R. SUBRAYER, Esq.

No. —

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Revenue and General Depts.

Sir,

I have the honor to invite your kind attention to my No. 306 Rev. dated 15/16 November 98 stating that it is impossible to maintain a Taddy Letter for the year 1898-99 for the Nuggur District for want of Chalans in full support of the Credits shewn in the monthly Statements and requesting formal orders of Government for accepting the figures shewn in the Treasury accounts of that district in checking the District and Provincial D. C. B Statements for the year 1898-99.

Early orders of Government

are solicited in view to close the accounts of the year which cannot otherwise be done.

I have the honor to be
Sir

Your most Obedient Servt

E Wilson

Comptroller
Genl of Mississippi

Mr Wolfe

Ltd

T—14.

Class. 1 | INDIAN TELEGRAPH. | Monthly Local No. 16

To Washington D.C. | From Yuma Agency

Station | Station

Words.	Day.	Hour.	Minute.	Official Instruction.
71	15	10	12	

To (Person) Secretary of Interior | From (Person) Acting Commissioner

1 The following
2 telegram
3 was sent
4 to Peoples
5
6 Report re today
7 arrivals submitted
8 through express
9 shipments in number
10 268 28 December
11 1 = 10
12
13
14 Oct 102

Recd. from L. N. | Sent to L. N.

At Hrs. Mts. By | At Hrs. Mts. By

Date Postmaster.

Sl 54

Urgent
Draft for appl 13

1899-1900 (5)

From

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

To

The Excise Commissioner
in Mysore

Dated 8/3/00.

Despatched 8th "

Received

General No. 6345

R. No. 866.

Enclosure No.

Telegram dated 6th
instant from the
Deputy Commissioner
Mysore District stating
that the report re
toddy challans called
for in this office No.
4050-H 479 dated 2nd
December 1899, was
submitted through
the Excise Commissioner
with his No. 268 dated
28th December 1899
" " Hon

I have the honor to request that the Deputy Commissioner's letter above referred to may be at once forwarded to this office.

It should be explained why there has been such a long delay in forwarding the said report was so long withheld in this office.

By order

Secretary

Submitted with 2 Refs -

Very Urgent

1900 No. 568

APR 10 1900

1224

Series 5

From

The Excise Commissioner
in Mysor

To

The Secretary to Governmn
General and Revenue
Departments

Dated 9th
Despatched 10th March 1900
Received

General No. 5053
No. 227

Enclosure No. 3

Subject

Reminder

With reference to Secretary's docket No. 4897/Fil. 630, dated 11th January 1900.

Submits with his own opinions a communication from the Deputy Commissioner, Mysore District, explaining why the prescribed Excise day books and Ledgers for the year 1898-99 were not maintained, and the circumstances under which the challans in question could not be traced.

Rev-Sec 10/3/1900

Ref: My

Ref: Parl

Central Jail Press, Bangalore.—21-9-98.—49,302.

Vo 1/2 okly Report
5053 Ex. C. 3
227

Excise Commissioner's Office
Bangalore, dated 9th March 1900.
10

From

The Excise Commissioner
in Mysore

To

The Secretary to Government
General and Revenue Departments

Sir,

With reference to your docket No. 4897
F.R. 630
dated 11th January 1900, I have the honor to submit herewith letter No 268, dated 27th December 1899, together with its enclosure, from the Deputy Commissioner, Mysore District, to your address, submitting explanations as to why the prescribed day books and Ledgers for the year 1898-99 were not maintained in the Mysore District Treasury, and under what circumstances the chellans in question could not be traced. As the explanation of both the Deputy Commissioner and Treasury Officer went to show that one hand could not cope with the work, I called for a memo. showing the details of work performed by the Excise Accountant in the District Treasury. This was received in

in

in my office on the 31st January 1900, and a copy of it is herewith submitted for information.

2. I requested the Comptroller to furnish the particulars of the challans required by him. He replied in his docket No 409/R.E. dated 8th/9th January 1900, that the challans from August to December 1898 returned to the Deputy Commissioner, Treasury Department, for reference and certain corrections, had not been received back in his office as yet. In my docket No. 4165/129, dated 18th January 1900, I asked the Deputy Commissioner, Treasury Department, to state why the challans were not returned to the Comptroller. No reply has been received from him as yet; and it is therefore believed that the challans have been mislaid or lost. Under such circumstances, the Deputy Commissioner has been requested to forward to the Comptroller forthwith all the duplicate Toddy "B" challans relating to shop rent for the year 1898-99 received in the Revenue Department of his office in accordance with Rule V in Government Notification No 11676/Ex476, dated 14th June 1898; and all the duplicate Toddy "D" challans relating to Tree-tax received in this office, will be sent to the Comptro

for verifying the figures in the Demand Collection and Balance statements.

3. I regret to have to remark that the omission to maintain Way books and Ledgers and the loss of challans are not due to want of sufficient hands, but are due to indifference on the part of the officials entrusted with the work and want of supervision over them. So long ago as the 8th June 1897 when I inspected the Excise Registers &c in the Mysore District Deputy Commissioner's office, I found that the prescribed Way books and Ledgers had not been maintained. In my memo. No. $\frac{6290}{210}$, dated 10th June 1897, I pointed out to the Deputy Commissioner that it was a serious omission; that he should take due notice of the neglect and gross carelessness of the officials concerned; and that he should see that the Way books and Ledgers were regularly and properly maintained. Again on my inspection on the 20th June 1899, I found that the said Registers had not been maintained at all. The Deputy Commissioner regretted the omission and promised to prevent the recurrence of the same

4. I cannot agree with the Deputy Commis-
=sioner in considering that the existing
hands cannot cope with the work. Ever
since the formation of the Excise Di-
=visions, the Deputy Commissioner's Office
has been relieved of all the departmental
work, viz. checking diaries, reports, statistics,
&c, which is performed by the Divisional
officers. There are now four clerks and
a Canterbund in the Mysore District
Office, of whom three clerks and the Can-
=terbund work in the Revenue Depart-
=ment, and one clerk in the Treasury
Department. These hands are in my
opinion quite ample for the work required
of them. I understand that these clerks
are left to themselves, the Excise Branch
being improperly treated independent
of the General Revenue Department
of the Deputy Commissioner's Office;
and consequently there is no supervision
over them. The work instead of being
disposed of regularly every day, is allowed
to accumulate. These hands are given
simply to assist the Revenue and
Treasury departments in Excise work,
but not to work independently; and
accordingly they must work under the
general control and supervision of the
District Sheristadar, and Treasury Head
Accountant

accountant, respectively, who should
be held responsible for the work.

5. As laid down in para 17 of my
Circular No. 1897-945/124, dated 10th
September 1898, a copy, whereof is
herewith sent for reference, the Toddy
Way Book and Ledger have to be
maintained by an Excise Clerk in
the District office, where duplicate
chellans are received and dealt
with before transmission to my office,
in addition to the original chellans
received in the District Treasury
with the "C" Daily cash accounts, and
which are eventually forwarded to
the Comptroller. Accordingly the Excise
Clerk in the District Treasury has to
keep only the arrack Way Book and
Ledger, which can be easily posted up
day by day as chellans are received
in the Treasury with the Daily cash
accounts. By such convenient
distribution the work can get on
smoothly and easily, if the Clerks do
not cause it to fall into arrears. The
arrack Way book and Ledger cannot be
kept in the District office, like the Toddy
Way Book and Ledger, as the duplicate
arrack chellans of still-head Duty, &
are

are not received there in the first instance,
but are at once forwarded to the Excise
Commissioner's office for the purposes of
timely provincial check with the Passes
and Rahadarys and accounts of the
Distillery and Bonded Depôts, and finally
with the Demand, Collection and Balance
statements.

I have the honor to be,

sir,

your most obedient servant

M Runnacles

Excise Commissioner

in Mysore

F. No 270a
169

No. 268
Enclosures No. one
Enclosure to 815

DEPUTY COMMISSIONER'S OFFICE,
MYSORE DISTRICT,
Dated 27th December 1899.

From

Deputy Commissioner,
Mysore District.

To

Secretary to the Government of Mys

maintained, the Treasury certificate
applied only to the realizations, as
ascertained by actual credits in the
Treasury.

I have the honor to be
Sir
Your most obedient Servant

in maintaining them with the present staff has, as he is aware been brought to the notice of both the Comptroller and the Excise Commissioner. The Ledger and Daybook for the current year have been maintained up to date with the greatest difficulty. But unless early sanction is obtained for the entertainment of the additional hand applied for for this work it is impossible to continue the books regularly.

I may also add that the Treasury department has to concern itself only about the collection and has nothing to do with the demand and the balance and therefore with the Daybook and Ledgers which are to be maintained in the Excise Revenue department. It is not known under what circumstances this work was entrusted to the accountant working in the District Treasury who is already overburdened with work.

With regard to the missing challans referred to by the Comptroller he begs to state that as that officer has already been informed in this office no 152 dated 22-9-99 they are not with the accounts and it is not known as to what has become of them as to the accountant who was entrusted with the work is dead and he had not kept a list of the challans submitted to the Comptroller from time to time for verification.

With regard to the delay in replying to the Comptroller's letter he begs to inform that it was unavoidable as the new accountant had to complete the accounts of 3 months and to sort all the challans &c left in arrears before he could answer that the remaining challans were not forthcoming.

(Sd) K. Matthan
Treasury officer
Mysore District.

"Copy."

Deputy Commissioner
Mysore District

Stamped
in K.

8C3.

16 1899

Enclosure

From The Treasury officer
Mysore District.

To The Deputy Commissioner
Mysore District.
Mysore.

Dated 15th December 1899
Despatched
Received

General No. 225.
No.

Enclosure No. 4.

His order passed on the Secretary's docket no. 4050/71479 dated 2.12.99 (received in this office on the 12th instant) requesting the undersigned to explain the reason why the day book and Ledger of the Excise Department for 1898-99 were not maintained & (why) challans are missing.

In returning the above with its enclosure, have the honor to invite the attention of the Deputy Commissioner to the memo of the work of the Treasury submitted with this office no. 132 dated 30.9.99 (an extract of which referring to the work of the Excise accountant is herewith forwarded) and to state that under the circumstances therein explained the daybook and Ledger could not be maintained by one accountant in addition to his other duties. The inconvenience and difficulty

enclosure to 81 B 96

Items of the work of the Excise Accountant working in the District Treasury.

1.	Checking and entering into the Day book nearly 1500 toddy challans, 50 Arrack challans and nearly 100 Excise miscellaneous challans.
2.	Transferring the entries made in the Arrack and toddy Day books into Arrack and toddy ledgers respectively.
3.	Comparing the entries made in the T.J. statements of the 7 Ranges with those made in the Ledger of nearly 900 farms.
4.	English correspondence.
5.	Kanarese correspondence.
6.	Certifying the monthly and annual D.C.B. Statements of the Excise Department.
7.	Preparing 1 toddy monthly statement which requires for its compilation 8 preliminary statements.
8.	Preparing 1 arrack statement which requires for its compilation 6 other statements.
9.	Ganja contract statement
10.	—— Do —— cess
11.	—— Do —— License fees
12.	Opium license fees
13	Maliva Opium —— Do ——
14	1 Miscellaneous statement
15	Forwarding copies of statements noted in items 7, 9, 10, 11 & 14 to the Excise Commissioner.
16	Local remittance No 4(A) Credit
17	" —— No 4(A) Debit
18	Sorting and numbering the challans to be sent to the Comptroller.
19.	Preparing the annual toddy statement.
20.	—— Do —— arrack ——
21	—— Do —— Miscellaneous ——

The items from 4 to 21 require the whole time of an Accountant

Accountant and there must be another Accountant to Keep the Day book and Ledgers. One accountant is therefore very badly wanted.

Mysore District Treasury 25th January 1900.

(Signed) K. Mathan
Treasury Officer
Mysore District

"Copy"

For Excise Commissioner
in Mysore.

8L 6

2 Nos for Mysore 28

1900

From

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

To

The Deputy Comr
Mysore Dist
through the Excise Comr

Dated ~~Issued~~ 4/4/00

Despatched

Received

General No. 7065

H. No. 944

Enclosure No. 2

With reference to his letter
No 268 of 27th December 1899, received
thro' the Excise Commissioner
in Mysore, has the honor to
forward herewith copy of the
Excise Comr's No 5053/22 of 9th
Instant stating that for the reasons
given therein, the work
connected with the Excise Branch
of the District Office can be easily
& efficiently managed with the
existing ~~established~~ establish-
-ment if properly supervised
& request that the Deputy Comr

would at once adopt such
measures as would ensure
the non-recurrence of such omissions
& errors as are now brought to notice
~~report the result at our next~~
~~Court.~~

By order

31/3/00

Secretary

31
30/3/00

80

1900

From

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

To

The Comptroller
to the Govt of Mysore

Dated

Despatched ~~March~~ 4/4/00

Received

General No. 7066

H. No. 945

Enclosure No. 1

His letter No 306 R.E. 9/15/11/99 soliciting orders in regard to the missing Toddy challans of the Mysore District.

With reference to the above has the honor to forward for information copy of the Excise Comrs No 5053/229 9/9 the Instant stating that the Deputy Comr, Mysore District has been requested to forward to the Comptroller all the duplicate Toddy B. chalans relating to shop rent for 1898-99 received in the Rev. Department of the District Office & that the

5

duplicate Toddy D. chalans
relating to Trade Tax received
in the Excise Court Office will
also be forwarded to the Comptroller.
The deputy Com has been requested
to make such arrangements as
would give no room for such
omissions & ~~irregular~~ irregularities
hereafter.

By Order

31/3/00

Secretary

30/3/00

Copy to the Excise Com with reference No 7067 dt 4/4/00.
to his Lr No 5053/227 dt 29/3/1900. H: 946

4

B.O.

Secretary

30/3/00

R 1339
1899-1900

REVENUE DEPARTMENT
Gl. No. 65-59
APR. 7 - 1900
No
DEPOT

From,
The Comptroller

To,
The Secy to Govt
Genl & Rev Depts
Bangalore

Dated 4
Despatched 6 Apl 00
Received
General No. 499
R.E.

Enclosure No one.

Requesting that, if the Govt be not pleased to approve of ~~this~~ the suggestion made in this Office No 306 d/ 18-11-99 & still desire the posting of day Book and ledgering the transactions of mysore Dt for 98-99, ~~that~~ a temporary hand on Rs 25- per mensem may be sanctd for 4 months.

R
7-4-00
Submd
Refers: purchase
H.S
10/4/00.

Recd 11/4/900

33

RE No. 499 — Excise Dept.

OFFICE OF THE COMPTROLLER OF MYSORE.

Bangalore, 4th April 1900

From

E. R. SUBRAYER, Esq.,

Comptroller of Mysore.

To

The Secretary to the Government
of Mysore Revenue & General Depts

SIR,

In Continuation of this Office No 306 dated 15th November 99 I have the honor to bring again to your notice that the Toddy Chalans from August to December relating to Mysore District were returned to the Deputy Commissioner Treasury Department at different times for rectification of certain defects and they are not returned with to date.

The Excise Commissioner in his No. 5057/1370 dated 9th instant a copy of which is herein enclosed for reference desires that all the Chalans returned by this Office to the District have been either lost or misplaced and has therefore

forwarded to this office all the Tree Tax Challans received in this office (nearly 6000 in No.) for 1898-99 and requested the Deputy Commissioner Excise Department Mysore to kindly direct all the rental Challans received by him for the year. Those Challans amounting to more than 4000 have also been received since

3. The Tree Tax Challans were once before received in this office from the Excise Commissioner but they did not fully support the Credits given in the Monthly Statements and the Treasury accounts as Several Challans were Still wanting. To find out if the Challans now received vouch for all the Credits or afford Sufficient information as far as they go, for the purpose of Completing the day book and the ledger, they have once more to be Sorted and very likely many will be found wanting and many others ~~will~~ have to be returned for insertion of further required particulars. This work

25

will take along time which the accountants in my office can at present hardly spare as they are now fully engaged in bringing up the current work.

5. Under these circumstances I beg that if the Government be not pleased to approve of my suggestion made in my letter No. 306 dated 15th November last under reference and still desire that attempts must be made to post the Day Book and ledger the transactions of this District for the year 1898-99 a temporary hand on Rs 25 may be sanctioned for at least 4 months.

I have the honour to be
Sir
Your most obedient servant

E Norbury
Comptroller
Govt of Mysore

Mysore
7/11

1900. 38

~~189~~

(9)

Enclosure to 21-8

FROM The Excise Commissioner in Mysore

To The Deputy Commissioner Mysore Distt

Dated 9th

Despatched 10th } March 1900.

Received

General No. 5056.

No. 168.

Enclosure No.

Has the honor to state that the Treasury Officer Mysore District was in his office docket No 4165, dated 18th January 1900 requested to state why the Chalans from August to December 1898 returned to him by the Samasthan for reference and certain Corrections were not re-transmitted to the Commissioner but no reply has been as yet received. It is therefore believed that the Chalans have been either mislaid or lost.

37

Under such circumstance the Deputy Commissioner is requested to forward to the Comptroller forthwith all the duplicate Toddy B. Chalans for the year 1898-99, received in the Revenue Department of this office in accordance with Rule V in Government Notification No. 11676/3rd 476 dated 16th June 1898.

(Signed) S. Venkataranga Iyengar
for Excise Commissioner in Mysore

Official Memorandum

No. 5037/1370 Enc 3 Bundles & 1 list.

Copy of the foregoing is forwarded to the Comptroller for information, together with all the Toddy "D" Chalans for the year 1898, 99 (As per accompanying list), received in this office. Requests that they may be returned when no longer required.

(Signed) S. Venkataranga Iyengar
for Excise Commissioner
in Mysore.

Copy
M. Venkataranga
Offg. Chief Assistant
to the Comptroller for Excise in Mysore

29 Dr. 3

12

The Deputy Comnr:
Mysore District

No: 8430 hrl
H: 1110.
Dated: 29. 5. 00
29.

In forwarding herewith copy of Excise Comnr's letter No: 6225/388 dt 16.5.900, has the honor to enquire whether the clerk has been sent to the Comptroller's office as requested by the Excise Commissioner and what action has been taken in the matter of punishing officials found fault of culpable neglect.

re the ledgering of the transactions of the Mysore District Excise Accounts for 1898-99.

B. O

26/5/00
For Secretary

No. 6225/388

Excise Commissioner's Office,
Bangalore, 16th/18 May 1900.

From,

The Excise Commissioner
in Mysore,

To,

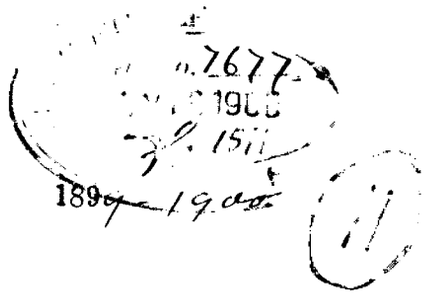
The Secretary to Government,
General and Revenue departments.

Sir,

In acknowledging the receipt of
Government Proceedings No. 7906-8 Fl. 1054, dated
7th instant, I have the honor to state
that the Deputy Commissioner, Mysore
District, has been requested to depute
an intelligent Excise Clerk who is
familiar with chellans, to the Comp-
troller's office to do the needful at
once.

2. I beg to solicit attention to
my

Excise]



From

The Excise Commissioner
in Mysore

To

THE SECRETARY TO GOVT. OF MYSORE,
General and Revenue Depts

Dated 16th
Despatched 18 } May 1900.
Received

General No. 6225

No. 388
Enclosure No.

In reply to Government Proceedings No. 7906-8, dated 7th instant.
Fe. 1054

SUBJECT.

States that the Deputy Commissioner, Mysore District, has been requested to depute an intelligent Excise clerk familiar with challans, to the Comptroller's office to do the needful at once

References
(to be entered only in the Dewan's Office.)

Refer to Govt. 4/5 22/5/00 Rec 19/5/00

25/5 Submitted with ffo noticed and 161.

my letter No. 5053/227, dated 9th March 1900, in which I have stated that I repeatedly pointed out to the Deputy Commissioner of the Mysore District the unsatisfactory state of affairs in the Excise Branch of his office, and have also shown the causes of it and how the work could be satisfactorily carried on.

3. The Deputy Commissioner has not reported in what manner he punished the culpable neglect of the officials, which I pointed out to him in June 1897 and again in June 1899; and therefore I believe that he took no notice of it.

I have the honor to be,
Sir,
Your most obedient Servant
[illegible]
For Excise Commissioner
in Mysore.

Sl 1+

(13)

189

DEPARTMENT
G.O. No. 6803
APR 17 1901
No. 1192
OFFICE

From

The Comptroller, Mysore Govt

To

The Secretary to the Govt. of Mysore

Genl & Rev: Depts.

Dated 9/4/01

Despatched

Received

L. F. No. 532
No.

SUBJECT MATTER.

Furnishing particulars in the matter of posting the day book and ledgering the transactions of the Mysore Distillers Excise accounts as called for in G.O. No. 7906-8 dt 27/5/00. R 1054

Genl.

Reference

11/4/01

Office Note Continued

Submitted

15/4/01

EXCISE.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

R E. No. 532

Bangalore, 9th April 1901 ~~189~~

From

E. R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General and Revenue Dept.

SIR,

I have the honor to state that in furtherance of the order passed in Government Pro: No 7906-8 / 7 1054 dated 7th instant the Deputy Commissioner Mysore District deputed M. Raghavachar the Excise Head Clerk of this office, who reported himself for duty in this office on 8th November 00. He was entrusted with the Toddy accounts of the Mysore District for 1898-99 and in the Course of arranging and Checking the duplicate B and D Challans received from the Deputy and Excise Commissioners it was found that large nos of both were wanting and as the originals of these from August to December 1898, once before received in this office and subsequently returned to the Treasury for the rectification of various defects had been lost or misled by the Treasury as reported in my No 499 / Rev. dated

What is not the docketing done for this I wonder. 11/4

ended 4/6th April 00, it was not possible to make good the deficiencies found in the duplicates of Chalans and therefore it appeared that the compilation of neither the Day Book nor the Ledger was feasible and that any attempt to book the existing Chalans only, would result in imperfect records which would be of no value whatever.

2. With the object of ascertaining the correctness of the aggregate balance due by Government as shown in the D.C.B Statement and for finding out the particular farmers who are responsible for this balance, a Statement of outstanding balances on 1st July 1899 has been prepared. Taking the demand for the year from the Schedule and the Collection directly from the Treasury accounts, the balance has been struck and this balance agrees with that shown in the D.C.B. Statement. The Collection shown in the same Statement is also verified with the Treasury Credits and it exactly corresponds. For this aggregate balance which is thus ascertained to be accurate, details have been worked out with the aid of the farmwise D.C.B Statements and the abstract of outstandings shown at the back of the annual D.C.B Statements. The total of these individual balances agrees with the aggregate balance referred to above.

3. The Gaps in Chalans being far too numerous

to permit any Continuity in the keeping of the transactions and seeing that the balance due to Government is ascertained & recorded, I beg leave to propose that the maintenance of Ledger and Day Book for the Taddy accounts of the Mysore District for the year 1898-99 may be given up and the balance Statement now prepared accepted and a Ledger opened with this balance, where its subsequent recovery may be watched. If the Government are not pleased to sanction this, there is no alternative but to make Copies of Taluq Day Books and Ledgers and keep them in this office, but even this is not practicable for the whole District as the Taluk of Nagamangala has reported that it maintained neither the Ledger nor the Day Book for 1898-99.

4. The Mysore Clerk who was working in this office in connection with these accounts has this day been ordered to return to Mysore.

I have the honor to be
Sir
Your most Obedient Servant
E Robertson
Camp Kollegal
Government of Mysore

46

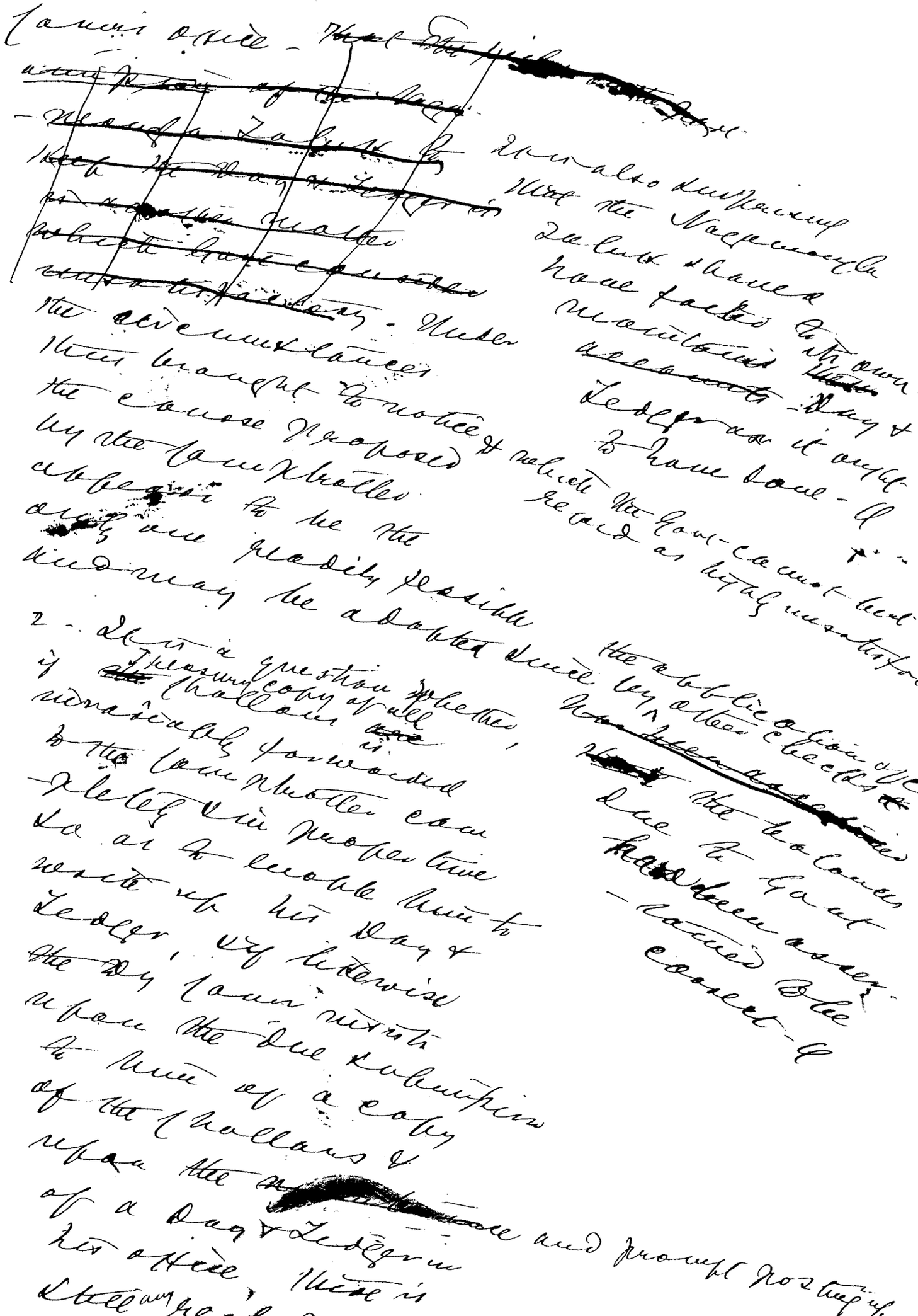
Read communication from

Letter from [illegible]

[illegible]

Order.

Leave granted to absent
[illegible] Day & Ledger books
for the year 1898/99
were not available
either in the Dy Comrs
office or in that of
the Excise Comr. Nor
could the Comptroller
procure them in his
own office owing to
the Challans not
being completely forth-
coming either in
the District Treasury
or in the Excise



Fair Draft.

Read:-

Correspondence ending with letter No. 5328 9th April 1901 from the Comptroller, Mysore Govt: reporting that under the circumstances explained by him, the maintenance of the Ledger and Day-book for the Toddy Account of the Mysore District for the year 1898-99 may be given up, & that the balanced Statement now prepared in his office may be accepted and a Ledger opened.

Order.

Government regret to observe that Toddy Day and Ledger books for the year 1898-99 were not maintained either in the Dy. Comr's office, Mysore, or in that of the Excise Comr.. Nor could the Comptroller prepare them im his own office owing to the challans not being completely forthcoming either in the District Treasury or in the Excise Comr's office. It is also surprising that the Nagamangala Taluk should have failed to maintain its own Day and Ledger as it ought to have done. Under the circumstances thus brought to notice and which the Govt cannot but regard as highly unsatisfactory, the course proposed by the Comptroller appears to be the only one readily feasible and may be adopted since by

the application of certain other checks the balances due to Govt. have been ascertained to be correct.

2. It is a question whether, if the Treasury copy of all Challans is invariably forwarded to the Comptroller completely and in proper time so as to enable him to write up his Day-book and Ledger, and if likewise the Dy. Comr. insists upon the due submission to him of a copy of the Challans and upon the maintenance and prompt posting up of a Day-book and Ledger in his office, there is still any real need for the transmission of the Dy. Comr's copy of the Challans to the Excise Comr's office and for the preparation in the latter place of a third set of Day and Ledger books. Two checks properly and ~~efficiently~~ carefully carried out, seem to serve all practical purposes better than three, two of which were nonexistent in 1898-99 and one (in the Excise Comr's office)has been so from the beginning. On this point the Comptroller and the Excise Comr. will confer with each other and submit their joint views for the orders of Govt. with suitable proposals for preventing a recurrence of irregularities and omissions of the kind under advertence and with information as to when, by whom and under what circumstances, the system of treble check was initiated in the case of Toddy Challans, and as to why it has not yet been given effect to in the Excise Comr's office. What must be aimed at is, the

the minimizing of clerical work without impairing the efficiency of check and scrutiny.

Intld. C.S.
10/5/01

Secretary.

C.S.K.

The Comptr. Mysore Govt.
" Excise Comr
" Dept Comr. Mysore Distts

Correspondence ending with letter No 532 dated 9th April 1901, from the Comptroller, Mysore Govt, reporting that under the circumstances explained by him, the maintenance of the Ledger and Day-book for the Taddy Account of the Mysore District for the year 1898–1899 may be given up, & the balance Statement now prepared in his Office may be accepted & a Ledger opened with this balance when its subsequent recovery may be watched.

Ex. 47.

Exn
5.8.n

13/8/01.

Submitted,

This refers to the system of check exercised over the Excise revenue, & may be transferred to the Rev branch.

13/8/01

Send this to the Rev (Accounts) Branch for needful.

13/8/01

1901

FROM 1673

The Excise Commissioner in Mysore.

REVENUE DEPARTMENT
G. R. 64
AUG 14 1901
SECRETARIAT

The Secretary to Govt. Gl. & Rev. Depts.

Dated 23rd July 1901.

Despatched 3/8

Received

General No. 1121

No. 42

Enclosure No. 1

Furnishes information as to the System of checking the

Office of the Excise Commissioner
Mysore

No. 1121 / 42 Excl

Bangalore, Dated 23rd [redacted]
3/8 1907.

From

The Excise Commissioner
Mysore.

To

The Secretary to Government
of Mysore.

General and Revenue
Departments.

Sir,

With reference to your
docket I No. 530 / Ex. 27, dated
12th [illegible]

whether there is now an
independent audit of the
several accounts, and
requesting my opinion as
to the necessity or otherwise
for an independent audit of
the accounts, and also asking
me to ascertain and report
on the practice obtaining in
in Madras on the subject, I
have the honor to submit
herewith, a memorandum
furnishing full details.

2. The practice obtaining
in Madras is embodied in
para 21 of the aforesaid
Memorandum

memorandum.

3. In this connection I have to advert to Government Proceedings No. 9068 / R. 3286, dated the 11th May 1901, and with reference to the treble check therein alluded to, I beg to state that there is no such treble check as is supposed. The Treasury credits are checked in the Comptroller's office, and the check has primary consideration for accuracy of compilation. In the District Deputy Commissioner's office, there is check for the demand and per contra for the collection. The check is double in the sense that while credit accuracy is

is the single aim of the Comptroller
correctness of both demand
and collection forms the
double purpose in the District
in the present condition of
impost Excise, particularly
of toddy, one tallies
relation sometimes with three
Districts. The accuracy of
the compilation of the demand
forms therefore a part of the
check maintained over the
Districts in the Central
Excise Office. This being the
first check, the second is
what is done by comparison
with the Provincial Credits
and balances

and balances furnished by
the Comptroller. There is yet
a third source of check avail-
able in the Excise Commissioners
office which is not handy
to the District authorities.
The Departmental accounts
for instance, the progress
statements of marking,
furnish a clue to see and
verify even the accuracy
of the demands. Many other
similar details are availed
of, which it will be not
possible to exhaustively
mention here. In this sense,
check on the Excise
Commissioner's

Commissioners office is
guided by more than two
Courses.

4. The account Code provides
that the duty of seeing that
the dues of Government are
regularly paid into the
Treasury, rests with the
Departmental Controlling
office, (See Sec 22. Chap II).
If this has to be efficiently
performed, then a detailed
check upon demand,
Collection and balance
in the Excise Commissioners
office is essential. The
check generally exercised
by

or possibly exercised on the
demand Collection and
Balance Statements of
Districts is or can only be
of a general character, calling
attention of Deputy Commissioners
to heavy balances. In the
present state of the Department
in Jaypore, this check seems
insufficient, and Consider-
ing the quantity of work,
more detailed control seems
possible, as numerically
the individual cases are
not so vast as to be impractical
as in case of Land Revenue, &c.
But the Condition of Jaypore
is unlike that of other
Governments

Governments, as no where
else does the Comptroller
maintain the day and
ledger books for the Province.
If this is held sufficient,
then a periodical statement
monthly from the Comptroller
to the Excise Commissioner,
showing individual
balances, will enable the
Excise Commissioner to
exercise a check only in
regard to the arrears. But
this can also be made
possible by obtaining the
individual balances from
the Districts. But so long
as

as a day and Ledger Books
are not to be maintained,
getting such details will
not be of much service
these form the principal
considerations in deciding
upon the question.

5. From a conversation
I had with the Comptroller,
I gathered that he considers
the check in the Districts,
as not thorough, and the
necessity of a separate
officer for managing the
accounts in each District
in addition to and separate
from the Treasury Officer,
seems to have favourably
impressed

impressed him with such
an officer in the District,
what forms and accounts
should or should not be
kept and what is needed
or not necessary can be,
he thinks, well gone into.
But for a thorough radical
reform like this and a
detailed and complete
report on the whole
matter, time is necessary.
But as I have received
several reminders, I have
thought it best to submit
the present condition of
things

things for information and
orders of Government.

I have the honor to be
Sir,
your most obedient servant.

B Thurnings

Excise Commissioner
&c &c

Office of the Excise Commissioner
in Mysore
Bangalore dated 24th July 1901.

Memorandum

(19)
(23)

References — Docket No. 530/Ex 27, dated 13th September 1900, and the last reminder No. 8381/Ex 76-99, dated 16th April 1901, from the Secretary to Government, General and Revenue Departments calling for information as to the system of checking the Excise Accounts under the various heads, adopted in the Excise Department, and as to whether there is now an independent audit of the several accounts, and requesting the Excise Commissioner's opinion as to the necessity or otherwise for such audit, and also enquiring about the practice obtaining in Madras on the subject.

1. The Excise Revenue is derived from the following sources:—

(1) Arrack and other Country Spirits;
(2) Toddy;
(3) Ganja and its preparation Majum;
(4) Opium;
(5) Country Beer;
(6) Foreign liquor; and
(7) Miscellaneous.

(1) Arrack and other Country Spirits

2. The Revenue under Arrack and other Country spirits consists of the following items, viz Still-head duty, Vend fees and shop-rents, and fines and forfeitures.

3. The Arrack vend farmers, in the Bangalore District obtain their supplies of arrack direct from the Distillery. For the supplies of arrack required from time to time, they pay the prescribed

Still

Still-head duty into the Taluk Treasury which grants Chellans in the prescribed printed form 'J' in triplicate, and the price direct to the manufacturers in the Distillery. The Taluk Treasury Officer sends the original Chellans to the District Treasury with the daily 'C' Accounts of cash transactions, and the duplicates and triplicates (Counterfoils) to the farmers. On production by the farmers of the duplicate Chellans in proof of the payment of Still-head duty and the manufacturers' Receipt in proof of the payment of the price to them, together with an indent for the supply of arrack thus paid for, the Excise Supervisor in charge of the Distillery issues the arrack covered by the Chellans, in the casks brought by the farmers themselves, together with Rahadarys in the prescribed form 'H' to accompany the consignments to the Depôts established by the farmers within their respective farms; and at the close of each month, he forwards all the aforesaid duplicate Chellans with a Jerist to the Excise Commissioner's office, where they are checked with the Distillery Supervisor's and Farm Depôt Mutsaddys' accounts, and the said 'M' Rahadari's and Demand Collection and Balance Statements Nos 6 and 6A, received from the District Deputy Commissioner, and 'B' Statements of credits in Treasury accounts, received from the District Treasury Officer. The entries in each and every Chellan are also carefully checked to see that the amounts have been correctly calculated at the prescribed rate of duty and duly credited in the Treasury.

4. For the convenience of the rural farms in the remaining 7 Districts and of the Separate

Separate shops in all the Districts, Bonded
Depôts are established in convenient Centres,
to which arrack and other Country spirits
are transported from the Distillery under bond
through a Government Contractor and they
are covered by 'J' Passes. These Passes are issue
in triplicate. The originals accompany the
consignments and the duplicates are sent by
post to the Amildars of the Talukas concerned,
the triplicates (Counterfoils) being retained in
the Distillery. All the consignments of the
liquor are checked on their arrival at the
Depôt by the Amildar or some other official
deputed by him for the purpose, and compared
with the duplicate 'J' passes received by him
from the Distillery officer. These passes are
also compared and verified with the original
'J' Passes accompanying the consignments,
and then duly registered in the prescribed
Register 'K' for checking and verifying the
accounts of receipts and expenditure of the
liquor in Bonded Depôts. The original Passes
after getting the acknowledgments of the
Mutsaddy of the Bonded Depôts duly endorsed
at the back of them, in proof of the safe delivery
of the consignments at the Depôts, are collected
at the Taluk Cutcherry and duly cancelled,
and at the close of each month are forward-
-ed by the Amildar to the Excise Commission-
-er's office.

5. For the arrack issued from the Distillery
to Bonded Depôts, the price is paid to the
Manufacturers by means of printed Cheques
on the Bangalore District Treasury which
are issued by the Distillery officer. These

Cheques

cheques are in triplicate. The original ...
cheques are given to the Manufacturers
for encashment and the duplicates are
forwarded to the Excise Commissioner's
office, the triplicates (counterfoils) being
retained in the Distillery. The duplicate
cheques received in the Excise Commissioner's
office, are checked and verified with the Distillery
accounts A4 and A6, and 'J' passes received from
the Amildars, and A12 received from the
Mutsaddys of Bonded Depôts, at the end of
each month.

6. Supplies of arrack from Bonded Depôts
to vend farmers and separate shop-keepers
are issued by the Carrying Contractors' agents,
or Mutsaddys in charge of the Depôts, upon
production by vend farmers or Separate Shop-
keepers of Chellans in the prescribed form
'G', signed by the Taluk Treasury officer in
proof of the pre-payment of duty and price
for the quantity of liquor required by them.
These Chellans are given by the Treasury office
in triplicate. The originals are sent by the
Taluk Treasury officer with the daily 'C'
cash account to the District Treasury,
where they are entered in the Day and Ledger
books maintained by the Excise Accountant.
All the original Chellans thus received in
District Treasuries are at the end of each
month forwarded to the Comptroller, in
whose office they are entered in the Day book
and Ledger kept in it. The duplicates of the
Chellans are presented by farmers and
Separate shop keepers to the Depôt Mutsaddy
for the issue of arrack, the triplicates being
retained by them. All the 'G' Chellans thus
received by the Mutsaddys of Bonded ...
Depôts

Depôts are forwarded at the end of each month to the Excise Commissioner's office, where they are duly booked in a Register, after the entries in each and every one of them are checked to see that the amounts therein shewn, are correct at the prescribed rate of duty, and are duly credited in the Treasury. 'N' Extracts shewing the issues of arrack from Bonded Depôts to vend farmers and Separate Shop Keepers on prepayment of duty as per 'G' Chellans, are forwarded by the Mutsaddy of the Depôts to the Amildars of the taluks concerned, who, after booking them in their 'O' Register submit them to the Deputy Commissioners at the end of each month. These are eventually forwarded by the Deputy Commissioners with the D. C. and B Statements Nos 6 and 6A, as vouchers to the Excise Commissioner's office, where they are duly checked and compared with the 'G' Chellans, Depôt returns A12 and A13, Supervisor's Statements A16, D. C and B Statements Nos 6 and 6A received from Deputy Commissioners, and 'B' Statements of credits received from the District Treasuries. To guard against any attempt at defalcation of liquor by the Mutsaddys in charge of Bonded Depôts, Amildars and Excise Supervisors are required to take stock of liquors in Bonded Depôts in the beginning and middle of each month, respectively, and report the results in the prescribed forms to the Excise Commissioner, in whose office these reports are duly compared and verified with the Mutsaddys' monthly Accounts A12 and 'G' Chellans. This check enables the Excise

Commissioner's

Commissioner's office to detect malpractices on the part of the Mufassil Officers of Bonded Depôts, such as, issuing arrack before payment of Still-head duty, charging excessive wastage, wrong credits, &c. A very curious instance of a wrong credit, which was not detected in the District office, was noticed in the Excise Commissioner's office, viz the duty of liquor called "Milk-punch", had been erroneously credited in a Treasury as the sale proceeds of a punching instrument.

7. Of the amounts paid by the licensees into the Treasuries as per Challans 'G', the price of arrack is credited to the head - "Remittance deposits", and the duty to "Excise Revenue". The Treasury officers transfer all such Remittance deposits to the Bangalore District Treasury by means of Public Service Transfer Receipts towards the adjustment of advances made to the Manufacturers on account of the price of liquor issued to Bonded Depôts from the Distillery. The Bangalore District Treasury Officer is required monthly to submit both to the Comptroller and Excise Commissioner in form '2', a statement shewing the advances made, amount recovered, and the balance outstanding at the close of each month, and the steps taken for the realization of the balance. If credits shewn in this statement fall short of the receipts on account of the price of liquor in Mofussil Treasuries, as per 'G' Challans received in the Excise Commissioner's office, the Comptroller is at once addressed to call upon the Mofussil Treasury Officers to make remittances to the Bangalore District Treasury without further delay.

8.

8: The price of the liquor utilized for adding the bung wastage incurred in casks received from the Distillery in Bonded Depôts, is adjusted quarterly by the Comptroller on receipt of the quarterly accounts of bung wastage forwarded to him by the Excise Commissioner's office.

9. In the case of rents of rural farms and separate shops, the demand for each month represents the instalments fixed with reference to accepted bids at the annual auction sales and in the case of still-head duty it represents the amounts prepaid as per 'F' and 'G' Chellans. As soon as a resale takes place, the whole of the loss if any, is brought to account at once in the D. C and B Statements of the month in which the resale takes place.

10. The amount for which the privilege of selling arrack has been purchased, is paid into the local Treasury on printed Chellans 'E' in equal monthly instalments, each instalment being regarded as the rent for the month in respect of which it is due. The Chellan 'E' for payment of this is in triplicate. The original is sent by the Taluk Treasury officer with the daily 'C' cash account, to the District Treasury where the Excise Accountant enters the same in his Day and Ledger books. At the close of each month these original Chellans are sent from the District Treasury to the Comptroller's office, in which they are duly entered in the Day book and Ledger maintained in it. The duplicates of the Chellans are sent by the Taluk Treasury Officer to

to the Excise Commissioner's office and the counterfoils (or triplicates) are retained by the licensees. The duplicate 'E' Challans received in the Excise Commissioner's office are duly checked with the D.C and B Statements Nos 6 and 6A received from the Deputy Commissioner and financial 'B' statements received from the District Treasuries and they are duly booked in the Day book & ledger maintained in the Excise Commr's office.

11. Thus in the Excise Commissioner's office the transactions relating to arrack and other Country spirits in the Government Central Distillery and Bonded Depôts, as well as in farm Depôts, are duly booked, scrutinized and checked, as well as the financial accounts connected with them, while in the Comptroller's office only the financial accounts are similarly booked and audited. This independent check of the Provincial Arrack accounts is not only provided for in the Rules published under Government Notification No $\frac{C\ 371}{Ex}$, dated 12th March 1897; but it is also enjoined by Government in Communication No. C1158, dated 24th March 1890, to the address of the Comptroller.

(2) Toddy

12. The Toddy revenue under the Tree-tax System consists of the following items:- (1) tree-tax, (2) shop-rent, and (3) tree-rent. The shop rent which is the amount of license fee for the right of vend of toddy, determined by the results of auction sales of shops, is payable in equal monthly instalments, commencing from the first month of the lease.

lease. Each instalment represents the demand for the month in respect of which it is payable and it is paid into the Taluk Treasury on a printed Challan in form 'B'. This Challan is granted in triplicate. The Taluk Treasury officer sends the original Challan to the District Treasury with the daily 'C' cash accounts. All the original Challans thus received are forwarded at the end of each month from the District Treasury to the Comptroller, in whose office they are booked in the Day book and Ledger maintained in it. The duplicate Challans are forwarded by the Taluk Treasury Office to the Deputy Commissioner's office with the D.C and B Statements, and the triplicates are retained with the licensees. On receipt of the duplicate Challans in the Deputy Commissioner's office, they are booked in the Day book and Ledger maintained in it and compared with the D.C and B Statements Nos 6 and 6A received from Amildars.

13. The licensee of every toddy shop has to apply in the prescribed printed form TT4, for the requisite number of toddy-yielding trees. The tree-tax which is the duty on toddy to be drawn from each licensed tree, and tree-rent which is the price payable for each licensed tree to the Department to which the trees belong, are prepaid by him in instalments, or in full, as laid down in the Rules, into the Taluk Treasury on a printed Challan "D" or "D(a)", as the case may be. The Taluk Treasury officer to whom the T.T4 application for trees and the tree-tax and tree-rent with 'D' or 'D(a)' Challan are presented,

Credits

credits the Tree-tax to Excise Revenue, and Tree-rent to the respective Departments to which the trees belong, viz. "Excise-Miscellaneous", "Forest", "Land Revenue" &c. He then enters the TT4 application in the T.T8 Registers kept by him, signs and seals and issues the Challan in triplicate, and also signs and seals the entries made in Column 19 of the T.T4 application. The original Challan is forwarded with the 'C' Cash account to the District Treasury. At the close of each month, all such original Challans are forwarded by District Treasury officers to the Comptroller's office, where they are duly booked in the Daybook and Ledger maintained in it. The duplicate Challan and the T.T4 application are at once forwarded by the Taluk Treasury officer direct to the Excise Supervisor of the Range in which the trees are situated. The Supervisor books them in his TT8 and T.T3 and 3(a) Registers; and at the close of the month, prepares Statements in duplicate in forms TT6 and T.T6(a), the entries therein made being supported by the 'D' and 'D(a)' Challans. These Statements together with the 'D' and 'D(a)' Challans are submitted by the Supervisors in duplicate to the Deputy Commissioner's office. Thereupon, the Deputy Commissioner gets the District Treasury Officer's Certificate of Credits recorded on the T.T6 and T.T6(a) Statements. They are then compared with the D.C and B Statements received from the Arid Lands, and necessary entries are made in the Daybook and

Ledger —

Ledger maintained in the Deputy Commissioner's office. The duplicate Statements JJb and JJb(a) are then forwarded by the Deputy Commissioner to the Comptroller's office, and the originals together with the 'D' and 'D(a)' Chellans, as well as the monthly D.C and B Statements Nos 6, 6A and 6B prepared for the whole District, and duplicate 'B' chellans are forwarded to the Excise Commissioner's office, where the JJb and J.Jb(a) Statements and 'B' and 'D' & 'D(a)' chellans are carefully compared and verified with the Treasury 'B' Statements of credits, D.C and B Statements received from the Deputy Commissioners of Districts and the JJ11 Statements received from Divisional officers. Then the Provincial D.C and B Statements are prepared in the Excise Commissioner's office and forwarded to the Dewan's office after getting the Comptroller's certificate of credits.

(3). Ganja and its preparation

Majum.

14. The Ganja revenue to Government is obtained from (1) Duty on wholesale vend and (2) Retail license fee or rent of shops. The exclusive privilege of the wholesale vend of Ganja and Majum is leased to a Government Contractor on a minimum guarantee system. The Contractor pays to Taluk Treasuries, under the terms of his Contract, the duty at Rs 3/- per seer of 80 tolas of Ganja and annas 9 per seer of 80 tolas of

Majum

Majum sold by him to retail vendors. If the amount of duty paid by him at the above rates be not sufficient in any month to make up the instalment, viz 1/12th of the guaranteed amount for that month, the Contractor has to pay such further amount as may be required to make up the difference. On the other hand if the said amount of duty exceed the said instalment, the excess is taken to make up the deficiency in any other months of the same official year. The Ganja which the Contractor purchases locally or outside Mysore, is stored in the Provincial Depôt at the Government Central Distillery buildings, which is under the superintendence of the Distillery officer. From this Depôt necessary supplies are sent under cover of the Distillery officer's passes 'H' to the wholesale shops established at convenient centres in the various Talluks. From these wholesale shops retail vendors purchase Ganja and Majum at Rs4-4- and Rs1-1- per seer of 80 tolas of Ganja and Majum respectively. At the close of each month, the Distillery officer submits to the Excise Commissioner's office in Form 'D' 2 an account shewing the quantity of drugs, received into and issued from the Provincial Depôt to the wholesale depôts. In the Excise Commissioner's office this return is compared and verified with the account 'D' received from the Mutsaddys in charge of wholesale shops, shewing the quantity received and expended by them in each month. The Government Ganja Contractor, is required at the end of

each

each month to submit to the Excise Commissi-
-ner's office an account shewing the quantity
sold in each month and the amount of duty
remitted into the local Treasuries, duly suppor
-ed by Chellans under the seal and signature
of the Treasury Officers. The issues of Ganja
as shewn in the Contractors' account, are
compared and verified with the receipts and
expenditure shewn in the returns 'D' received
from the Mutsaddys in charge of wholesale
shops. The amounts shewn as remitted into the
Treasury are similarly checked with the
Treasury Chellans (D19), the D. C and B State-
-ments received from the Deputy Commissioner
and B Statements of credits received from
District Treasuries.

15. The right of retail vend of Ganja and its
preparation Majum is disposed of annu-
-ly by public auction, and the monthly
demand is settled with reference to the accepted
bid. This purchase amount for convenience
of payment is divided into 12 equal monthly
instalments or Kists, which are remitted
by the licensees of shops by means of a
triplicate Chellan in form 31. These three
copies of the Chellan are dealt with in the
same manner as the Chellans 'E' and 'B' for
payment of arrack and toddy Kists
respectively

(4) Opium

16. The opium revenue is obtained from
two heads viz (1) fee for the right of retail
vend and (2) the realizations from the Sale
of opium at the Treasuries, minus the cost
of import and its price. The necessary

supplies

supplies of opium to meet local demand are obtained from the Opium Agent at Malwa and deposited in Government Treasuries, and sold therefrom to retail vendors at the prescribed price of Rs 9-6- per seer of 24 tolas.

17. The right of vend of opium in retail shops is disposed of annually by public auction, the shop-rent or license fee thereby determined, being paid into the Treasury in twelve equal monthly instalments, on printed Chellans in form 'J 11', which are disposed of just in the same manner as the Chellans 'E' 'B' and 'J' for payment of arrack, toddy and Ganja Khists respectively. The account of opium transactions in retail shops, received from Excise Superviscrs in this office, is compared and verified with the Statement of credits received from District Treasuries.

(5) Country Beer.

18. The right of vending Country beer in each tavern in the Bangalore City is sold to the highest bidders. The shop-rent is paid into the Treasury in twelve equal monthly instalments by means of printed Chellans in form 'B4' which are received and disposed of in the Excise Commissioner's office just in the same manner as Ganja Chellans. The other item of Revenue from Country beer is derived by levying a duty of two annas per gallon of beer brought

for

"between Treasury accounts and the
"the Accountant General and those
"as per Abkari D. C and B Statements,
"(c) Particulars of outstanding balances,
"and (d) Register of issues of Country
"spirits and of the duty paid thereon.

"(2) The demand for a year on account of the
"General Abkari privileges, disposed of
"by auction, is settled as soon as the result
"of the auction sales are known. In the
"case of licenses disposed of on fixed fees, the
"number of licenses and the rates at which
"they are issued, are reported to the Abkari
"Commissioner periodically, to enable
"him to check the demand appearing
"under the several heads in the Collectors
"D. C and B Statements. The quantities of
"spirits issued from Distilleries and Ware-
"houses and of intoxicating drugs issued
"from Ganja Storehouses and of toddy
"passed through Chowkies on the Hydera-
"bad and Banganpally frontiers, are
"reported to the Abkari Commissioner
"monthly by the Officers concerned; and
"they afford the necessary checks for
"verifying the correctness of the figures
"furnished under these heads by
"Collectors in their D. C and B. Statements.

(3) As regards the demand under Trees-
tax, the Tahsildars are required to
maintain separate accounts in form

"1713 (Registers of Demand and Collection
"under Tree-tapping Licenses). The Abkari
"Inspectors submit to Collectors monthly
"through the Tahasildars concerned, State
"-ments shewing the number of tree-tapping
"licenses granted by them, the number of
"trees licensed and the tree-tax demand
"thereon. The Collectors have thus the
"means of verifying the figures appear-
"-ing in the Taluk D. C and B Statements
"under the tree-tax and of making the
"necessary adjustments.
"(4) In the matter of the pass duty on
"Opium imported from Indore, the
"Deputy Opium Agent, Malwa, sends
"an advice to the Abkari Commissioner
"and Collectors periodically of the con-
"-signments passed by him on account
"of the Madras Presidency, in which
"payments made in Cash and by means
"of Hundies are exhibited.
"(5) Collectors have been instructed to
"give in their D. C and B Statements full
"particulars regarding penalties and
"forfeitures and miscellaneous items.
"(6) Thus every item of Abkari Revenue
"undergoes scrutiny in the Collector's
"office and the Abkari Commissioner's
"office in the Board.
"(7) The figures in the Collector's Treasury
"Accounts which are submitted to

and

" and checked by the Accountant General
" are communicated to the Abkari
" Commissioner by the Accountant
" General; and the Abkari Commissioner
" draws the attention of Collectors to the
" variations between them and those
" furnished in the Demand Collection and
" Balance Statements submitted to him.
" (8) Irrecoverable outstanding balances
" of Abkari Revenue are recommended
" for remission, and are written off the
" accounts on receipt of Government sanction

(Rev. Dept. Pro. No. 1)

22. With reference to Government Proceedings No. 9068-70 / R.3286, dated 11th May 1901, enquiring inter alia as to when, by whom, and under what circumstances the system of treble check was initiated in the case of Toddy Chellans, and as to why it has not yet been given effect to in the Excise Commissioner's office, the following particulars are given for the information of Government:—

(1) At the time when "treble" check was ordered to be exercised over arrack accounts, as per Comptroller's Circular No. 1727, dated 27th August 1889, quoted in the Chief Secretary's docket No. C 1158, dated 24th March 1890, the Toddy Contract used to be given out by Districts and whole talukas; and the Contract amounts consisted of only two items, viz (Aiyan) Toddy Revenue and Local cess, exactly like Land Revenue. Therefore similar check over Toddy

accounts

accounts was not ordered by Government. But when rent and separate shop-system were introduced from the year 1892-93 in regard to toddy, it became absolutely necessary to check toddy accounts also both in the Excise Commissioner's office and Comptroller's office. Accordingly the requisite rules for the administration of toddy revenue, were drafted and submitted to Government. These were approved and published in Government Notification No. 11813/RJ233-92, dated 14th January 1893. It will be seen that as laid down in Rule VII. in the said Notification, the D. C and B Statements Nos 6 and 6A received from the Deputy Commissioners of Districts had to be compared and verified in the Excise Commissioner's office with the Treasury monthly Statements of Credits; and then the Provincial D. C and B Statements Nos 6 and 6A had to be prepared and submitted to the Dewan's office, after obtaining the Comptroller's certificate of credits. The forms of D. C and B Statements Nos 6 and 6A which formerly included only Arrack and Ganja Revenue, were revised so as to embrace all items of Excise Revenue, including Toddy, were prepared and submitted to Government; and they were approved

in

(General Records) put up

in Government Proceedings No 4592-601 Cir 75 dated the 4th June 1892. The necessary additional establishment was sanction-ed for the Comptroller's office in Govern-ment Proceedings No 9556, dated 19 December 1893, and for the Excise Com-missioners office in Proceedings No C550-1, dated 26 June 1894 In con-sequence of the introduction of the Tree-tax system of the Administration of Toddy Revenue, the D. C and B State-ments No 6 and 6A were again revised as per Government Proceedings No 1054-63 R353, dated the 24 July 1897, and the revised Toddy rules were published under Government Notification No 11676 E476 dated 14 June 1898. In paras 16 and 17(1) of Rule IV and in Rules V VI and VII in this Notification, necessary provision is made regarding the various Challans and the check to be exercised over the D. C and B Statements Nos 6 and 6A. The revised Day books and Ledgers with additional headings were also pre-scribed in consultation with the Comptroller. In regard to Tree-rent an additional form of D. C and B statements No 6B, has been prescribed and sanctioned in Government Pro-ceedings No 10352-92 Ex F9-99, dated 29 June 1901.

(General Records) put up

(General Records) put up

(Revenue Records) put up

put up

put up

(2). As it was found that the Chellans received in Deputy Commissioners' offices were not properly scrutinized and checked, and necessary action was not taken in connection with irregularities detected in them, more especially those relating to the payment of Tree-tax, the Deputy Commissioners of Districts have been required by the Excise Commissioners departmental Circulars Nos 132-39, dated 5 July 1897, and 1897-945/124, dated 10 September 1898, to forward 'B', 'D' and 'D(a)' Chellans to the Excise Commissioner's office for check and needful action. An attempt was made to open Toddy Day Books and Ledgers in view to facilitate the check of the Chellans and D. C and B Statements &c, with the help of the existing hands, but it was found impracticable, owing to the thousands of Chellans to be carefully checked and booked. The entries in the Chellans are however, checked as far as possible, totalled up, and Compared with the Statements of Credits received from Treasuries, and T.T.b and D. C and B Statements received from the Deputy Commissioners. The checking of the Toddy Chellans in the Excise Commissioner's office was not originally intended, and therefore it was not

Dotted Rule copy put up

not provided for in Rule VII in Government Notification No 11676/476, dated 14 June 1898; nor was the requisite additional establishment provided for it in the Proposition Statement submitted by this office and Sanctioned by Government in Proceedings Nos C550-1 dated 26 June 1894, 4096-97, dated 2nd November 1896 and 6757-8 dated 20th January 1898. The existing establishment of the Excise Commissioners office is not strong enough to scrutinize each and every Challan efficiently, to maintain Day books and Ledgers, to cope with the increased correspondence and statistics, to sort and arrange the numerous records, to translate the Rules and Circulars, to keep the numerous Scientific instruments, price books and forms &c. and to carry on other multifarious duties connected with the new System. Under such circumstances, the revised scale of the establishment now under the consideration of Government has been recommended as being absolutely required.

Space copied in Sept. "X" A.C. in Tin to establishment list which is before the Board.

(3) The scrutiny and check involved being of a complicated and technical nature as per examples given below

below, and affecting a Toddy Revenue of about 18¼ lacs of Rupees, it is absolutely necessary that the Provincial independent check of Excise Accounts should be carried out both in the Excise Commissioners office and Comptroller's office as in the case of arrack:—

(a) In checking 'B' challans it has to be seen that the annual rents of shops not exceeding Rs 5 have been paid in the first instalment.

(b) In checking 'D' challans care should be taken to see that the full tree-tax and tree-rent have been paid for trees applied for between 1st May and 30th June, and that trees have been duly applied for on account of each and every shop;

(c) that if the number of date, Cocoanut and palmyra trees applied for be ten or less than ten and of bagam and adadasal trees be five or less than five, the whole tree-tax and tree-rent payable thereon has been paid with the application

(d) that for Government trees applied for on account of the shops in the Mysore State, both tree-tax and tree-rent have been paid;

(e) that for Government trees on account

account of the shops in the Civil and Military Station of Bangalore and Madras Presidency, tree-rent has been duly paid to the Mysore Government.

(f) that in cases of illicit tapping prosecuted to conviction, both tree-tax and tree-rent on Government trees and tree-tax on private trees, have been recovered and credited to "Excise Miscellaneous"

(g) that the trees shewn in Chellans as private trees are really private trees and not Government trees.

(h) that the Government trees shewn in the Chellans are of the date groves assigned to the shops therein mentioned;

(i) that on the trees tapped in British Territory for the shops in the Mysore State, full tree-tax has been paid in one, instalment to the Mysore Government at the prescribed higher rate on either side of the frontier;

(j) that after payment of one-third tree-tax on trees applied for between 1st July and 30th April, the remaining two-thirds have been paid before the end of the month following.

N.B. In the event of default the further tapping of the trees

shall

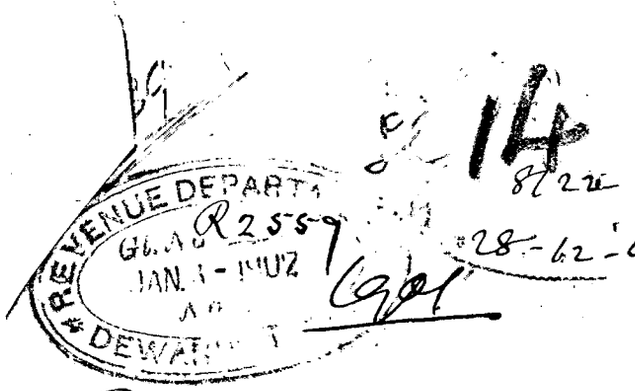
should be ordered to be
stopped

Such technical and departmental
check can be exercised only in the
Excise Commissioners office where
the departmental rules and Circulars
orders are well known. The Excise
Commissioner has observed in his
tours of inspection that the said
Excise Registers and other accounts
have been maintained and Chellans
booked merely as matters of form,
and that no check is exercised and
no action is taken in regard to
omissions and irregularities discover-
-ed. Hence the vital importance and
indispensable necessity of Checking
in the Excise Commissioners office,
the Chellans and other financial
accounts relating to Toddy, as in the
case of those relating to arrack,
the necessity for which has
been recognized by Government.

M Krishnaya

Excise Commissioner
107 in Mysore

14
8/22



28-62-01

Cyl

Re previous Correspondence on this question (E. Commissioner 2648 X 1121/42 of 23/7/01 and 476-99) I have been directed by the Rev. Accounts Branch on 13/8/01

Transfer this also

13/1/02

From Mr Comptroller
Post Offices

To
Mr Secretary Mr Joyce
Postmaster
Revenue Department

Date. 26 }
Dely. 26 } Dec 01.

Rec.
No 3900.
One Enclosure

Enclosed

Submitting Postmaster's letter to Inspector Commissioner in Mysore on re-Systems of Imprest Accounts &c

EY 28/12

many papers mixed up
Ajan

Submitted with office note

Available references read up.

12/12/02

Please state whether Rs are not available. 13/12/02

RE No. 300
Enclosures 5

.FIC. THE COMPTROLLER OF MYSORE,

.galore, 17th December 1901. 1899
26

From

E. R. SUBRAYER, Esq., B. A., B. C. E.,

Comptroller of Mysore.

To

H. V. NANJUNDAYYA, Esq., M. A. L. L.,

Secretary to the Government of Mysore,

General and Revenue Departments.

SIR,

I have the honour to submit for the information of Government a copy of my letter No. 285—R.E. dated 4th December 1901, to the Excise Commissioner regarding the Excise Account together with copies of my memo and the office note therein referred to.

I have the honour to be,

SIR,

Your most obedient servant,

W Eagles

for COMPTROLLER. Govt. of Mysore.

94

OFFICE OF THE COMPTROLLER OF MYSORE.

No. 285/R.E.

Bangalore, 4th December 1901. ~~139~~

From

E. R. SUBRAYER, Esq., B.A., B.C.E.

Comptroller of Mysore.

To

P. N. PURNAIYA, Esq., B.A.

Excise Commissioner in Mysore,

Bangalore.

SIR,

As directed in para 2 of Government Pro. No. 9068—70——R. 3286, dated 11th May 1901, I have the honour to forward herewith for favour of your remarks a memo containing my views in regard to the present system of Excise Accounts and also my suggestions as to how it can be improved and simplified without impairing the efficiency of check.

An Office note is also attached to the memo, explaining the origin and history of the present system and its defects. If you should find it necessary to have a personal discussion on the subject, an engagement on a convenient date may be arranged for the purpose.

I have the honour to be,

SIR,

Your most obedient servant,

(Sd.) E. R. Subroyer

COMPTROLLER.

"Copy"

Asst. Comptroller.

95

Memo.

Excise Revenue Accounts.

1. Herewith an office note explaining the origin and history of the present system of excise accounts and its defects.

2. The essentials of all accounts are.

1. What is due:-

2. From whom.

3. On what account.

4. What has been collected.

5. From whom.

6. On what account.

7. Balance.

3. The administrators of Revenue are responsible for determinir
1,2,3,and watching 4to 7 and taking prompt action for the realization of all uncollected balances ;the Government Treasuries into which the collections are paid as into a bank, being responsiblefor furnishing only 4&6 compiled from the particulars furnished with the chalens or Irsalpattees presented with each paymentmade into them. The Administrator of Revenue is responsible for agreeing 4 and 6 as furnished by his subordinates with those received from the Treasuries.

4. This being the system obtaining in regard to all Departmental Revenues including Land Revenue,I do not see any necessity for and advantage in compiling 1 to 7 by both the Departmental and the Account offices, espicially as both the compilations are identical in form and matter and are made fromthe same initial materials and data. Onthe other hand the disadvantages are devided responsbility and delay which are serious in the case of a Revenue demand like Excise for the realization of which there is no such tangible and permanent Security as in the case of Land Revenue and which has therefore to be collected before.or as soon as possible after the close of the period for which it has been

been raised.

5. What is due, what has been realized and what remains, being therefore more important and urgent than":on what account" which is required more for Statistical and administrative purposes and which can be compiled accurately at moreleisure without any detriment to the interest of the Departmental Revenue concerned it is not desirable to delay the Demand Collection Balance Statements for purposes of complete check and accurate classification of details not essential for raising a total correct demand and watching punctual and regular collection without leaving any balance.

6. The following are the items of collections made in connection with Excise administration.

1. (1) Arrack .

1. Price of Arrack.

2. Duty.

3. Cess.

4. Shop rental.

2. Toddy.

(1) Tree rent.

(2) Tree Tax.

(3) Cess on 1 &2.

(4) Shop rental.

3. Ganja.

(1) Guaranteed Revenue.

(2) License Fee.

4. Opium- Treasury transaction

(1) Revenue adjusted once a year.

(2) License Fee.

5. Country Beer.

(1) Cess.

(2) Duty.

(3) License Fees.

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6. License Fees .

1. Foreign Liquor.

2. Akkibhoja.

7. Cess collected on all items is credited to a separate Fund along with that collected on Land Revenue &ect . This forms no part of Excise Revenue . There is no reason why the Cess on Excise Revenue should not be collected atonce as that on Land Revenue is being done and the item removed from the Excise Demand collection Balance Statement. The Tree rent is not also an item of Excise Revenue, but a departmental one. This item also may be collected atonce and the Departments to which the trees belong made responsible for watching such collection.

Price of Arrack. The realization is credited in adjustment of what has been paid to the Distillers in the purchase of Liquor from them at contract Rates. This item may be treated in the same manner as the Opium advance and plus and minus memos obtained monthly by the Account Departmentfrom the Central Depot and all the bonded Ware-Houses and carriers and the Sale Proceeds Balance-&ect checked and verified by the central Account office .

Duty:- This item also, being collected before delivery may be removed from the Demand, collection, Balance Statement and the realizations checkedby the central Account Office with the Plus and Minus Memos above referred to .

There remain therefore only two items namely Shop rental or License fees and Tree tax which have to be collected in instalments and for which there need be any Demand Collectionand Balance maintained The Tree tax which is now collected in two instalments may also be collected atonce before trees are licensed for tapping, if there be no insurmountable administrative difficulty.

8. In the central office of Excise and of Accounts and also in the District offices an individual D.C.B. has now to be maintained for which there is apparently no necessity. This is not

not being done in the case of Land and other Departmental Revenues. This causes delay in the consolidation of the District and Provincial Demand Collection Balance Statements and retards watching punctual collection on the part of the Heads of Departments and of Government and prompt steps being ordered towards recovery of balances. This also takes away considerably from the responsibility of the Local authorities, as all unnucessary centralization in details is found to do. It should be quite sufficient that in the matter of collection the central offices had the Revenue District for its unit, the Deputy Commissioners the Revenue Taluk and the Taluk authorities the Excise Range and the Excise Range officer each individual farmer or Shop keeper. If more centralization be considered necessary, the Taluk authorities may have a farmer or Shop keeper as a unit and the Demand Collection Balance Statements prepared accordingl and submitted to the next higher authority.

9. I recommend therefore that the four items which in my opinion may be recovered atonce and as a first demand, namely Price of Arrack, Duty, Tree Rent and Cess should be paid into the Treasuries with separate chelans for each item.

10. If the Comptroller is to continue checking in detail as heretofore, for which I however do not see any necessity these chelans may be sent to his office where they will be checked with the Treasury Credits, Plus and Minus Memos, received from the central Distillery, Bonded Depots and Carriers with tree tax collected&ect. If however it should be decided that there need be only a general check of the kind contemplated in Article 22. Civil Account Code Volume I and Article 929 Volume II, these chalens may be filed in the Treasuries themselves. The chalens for Tree rent and Duty may be in triplicate as now, the Excise Commissioner getting direct from the Central Depot and Bonded Depots one set of Duty chelans with Plus and Minus memo and the Departments

Departments concerned getting direct from their subordinates who collected the rent each a set of chelans with a schedule duly certified by the Treasury into which the Rent and Duty have been paid and credited.

10. A monthly schedule of trees marked out and licensed for tapping may be obtained both by the Comptroller and Excise Commissioner direct from Excise authorities with the help of which a counter check may be effected with the collections under tree tax rent and cess.

11. The following forms are recommended:-

Returns.

Forms No (1,1A,& 1B). Demand collection and Balance Return for Shop rental and License Fee very simple. The Demand for each month is one twelfth of the yearly amount for which a shop has been sold.

FormNo (2). Demand collection and Balance Return for Tree tax gives all the data necessary for all administrative purposes In addition to this return if both the Comptroller and Excise Commissioner obtain direct from the Excise officers. From No 3, a monthly return of all trees marked and licensed to be tapped, and if the total number of trees as given in this return be checked by the Excise Commissioner with the collection of tree tax shown in the Demand Collection and Balance Statement and by the Comptroller with the total of tree tax,tree rent and cess brought to credit in Treasury accounts all needful counter checks would have been applied in both the central offices.

Forms No(4,5&6) Plus and minus Memos from the central Depot Bonded Depots and carriers one set to Comptroller another to the Excise Commissioner . For item 4 Tree Rent. Form 7. Monthly return to be submitted by the respective Departmental officers

to the Heads of their respective Departments.

Form.(8) A monthly return to the Excise Commissioner alone. exhibiting the Miscelaneous Excise collections such as Fines Confiscations etc.

CHELLANS. As it is proposed that the responsibility of watching collections should devolve on the Heads of Departments towhich they are credited and also upon the Comptroller in regard to 2 items -cess and Price of Liquor- separate chelans for these items are necessary.

1. Shop-rental and License fee chellan to be in duplicate:- one copy filed in the Taluq for purposes of maintaining personal ledger and one copy to shop-keeper.

2. Duty. Triplicate.:- Acopy to Excise Commissioner with plus and minus memo; acopy with the shop-keeper,a copy in the Taluq Treasury.

3. Tree Tax:- Duplicate- One copy to farmer,one filed in Taluqs where personal ledger has to be maintained.

4. Tree Rent:-Triplicate- one copy in the Taluq,one copy with farmer,one copy to the Officer of the Department to which the rent belongs.

5. Cess:-Duplicate-One in the Taluq,one to shop-keeper or farmer.

6. Price of Liquor:-duplicate-One to be filed in the treasury, one to shop-keeper.

7. Miscelaneous:-Duplicate- One in the Taluq,one with the payee.

Sample forms of returns and chelans are herewith sent.

Before trees of any Department are marked and licensed, for tapping,a farmer should produce before the Excise authorities the following three chelans- (1) Tree Tax.(2) Tree Rent. (3) Cess--all certified by the Treasury Officer, and in the case of Tree Rent,also by the Officer of the Department to

which the trees belong.

12. The above returns can be obtained from the Districts about the same time as the Treasury Accounts, i.e, before the 15th of the following month, reviewed by the several Heads of Departments and necessary notice promptly taken of short collections, heavy balances and other irregularities.

Excise Department.

1. Until 1892 the system of a provincial contract for arrack and Ganja was in force. While this system lasted the only account received by this office were 2 monthly statements from each Treasury showing recoveries made on account of arrack and Ganja khists. These statements were agreed with Treasury accounts and then consolidated for the province and a copy of the consolidated account was sent to the Excise Commissioner for information.

In 1891 Government observed that "without an independent audit of the assets by some responsible officials of the Comptroller's office, no adequate check can be said to be exercised" and ordered that "the statements of monthly credits in Taluk and District Treasuries should be sent to, and checked and audited, in the Comptroller's office," which had also to recor~ ~~the~~certificate of credit in the provincial arrack demand collection and balance statement before its submission to Government. For this purpose an establishment of Rs 100 per mensem was sanctioned in Government Order No.5123-32-Cir98 dated 28th July 1891.

For Toddy, contract was by Districts and this continued till April 1892. Every month a statement was submitted by this offi- to Government showing the demand, collection and balance on account of Toddy, all of which were easily ascertained under this arrangement.

2. The new arrack and toddy rules were issued in Government Orders No.495 dated 30th March 1892 and 11813 dated 14th January 1892. Rules 25 and 7 of these orders required a certificate of credit for the collections claimed in the demand collection ar~

balance statements , the forms of which were prescribed by Goverhment in Order No.4592 dated 4th June 1892 providing for the exhibition of all items of Excise revenue. On the authority of these orders, Circular No.1789 dated 3rd May 1893 was issued by this office calling for a monthly statement fully supported by challans showing revenue realised and credited in Treasury Accounts under all heads of Excise. This was the beginning of the audit of challans by this office and of the compilation of detailed accounts from such challans.

The Excise work was thus considerably increased and the establishment costing Rs.100 per mensem was found very inadequate and therefore the sanction of Goverhment was obtained for strengthening the excise branch by the addition of 4 more hands; vide Government Order No.9556 dated 19th December 1893. Since then there has been no revision of this establishment.

The scale of account establishment sanctioned for the Excise Commissioner's office is the same as that for this office except that the former has an additional accountant.

The District Treasuries have all uniformaly one hand each for excise work while the revenue department has 2 or 3 according to the heaviness of the work in the district.

3. All taluks seem to maintain Day book and Ledger. Some District offices keep these registers while others do not. On enquiries being made it was ascertained that for the year 1898-99 only three district offices, Chitaldrug Kadur and Shimuga had these registers posted regularly. In some districts, example B a n g a l o r e, Day book and Ledger seem to have been maintained both in the Treasury and revenue departments.

In the Excise Commissioner's office these registers are not systamatically kept. Except where materials were not available as in the case of the Mysore district for two years both Day book and Ledger have been systamatically maintained for each district in this office ever since the formation of an Excise branch.

4. In regard to the maintenance of a Ledger in this office, it is difficult to trace any authority for it. In the first order Government required an audit of the assets so far as arrack was concerned. In subsequent orders only the certificate of credit is insisted upon. Beyond these requirements Government does not seem to have expected this office to keep a personal Ledger of the farmers. As for local offices the power to prescribe accounts was given to the Excise Commissioner and it must have been at his instance that Day book and Ledger have been maintained in district offices. In his own office the Excise Commissioner must have intended to keep these registers though they have not been systematically kept.

5. Out of the challans presented by the farmer to the Treasury in triplicate, one serves as a receipt to be given to him; the other accompanies the taluk C. accounts to the district Treasury and is eventually received in this office; the third is sent by the Treasury to the Deputy Commissioner who sends it on to the Excise Commissioner.

As the system is at present working four sets of accounts are compiled from the same chalan: first of all, there are the Day book and Ledger kept in the taluk; next the duplicate chalan

chalan is the basis of accounts compiled in this office while from the triplicate two accounts are compiled one in the Deputy CommissionerBs office and the other in that of the Excise Commissioner. Thus it will be seen that there are not three different checks exercised but only four sets of accounts compiled in four different places all of them based on the same chalan.

6. Apart from the obvious defect of the redundancy of work the system is unnecessarily elaborate with no corresponding advantage as it affords no counter check, the sets of registers maintained in the several offices being mere copies of one another. A very important drawback of the arrangement is the great and unavoidable delay in the submission of the D.C.and B statement to Government. The compilation of detailed accounts in so many places necessarily takes much time and the D.C.and B. has to wait till this compilation is complete. The means of verification employed in the several offices being all the same, the return is none the better for it. When it is actually received by Government, that is, several months after the transactions recorded therein have taken place, it cannot give any idea of the outstanding dues and in the absence of this information Government is not enabled to conveniently watch the progress of collection work. Promptitude, in the observation and communication of what work in this respect is left undone at the end of each month by the local authorities, is the essential of a thorough supervision and this is entirely kept in the background under the existing arrangement.

There is no use of maintaining a Ledger any where except in the taluk. To begin with, the office of the Deputy Commissioner:- He does not directly deal with the farmers. He is not in any way the better for knowing the balance outstanding against a particular farmer. The use of personal balances is

only

only for those whose duty it is to enforce the demands personally. The work of the Deputy Commissioner is simply to supervise the timely collection of Government dues and this he is quite enabled to do by knowing the outstandings against a particular taluk in the aggregate. If he is kept informed of the demand collection and balance of each taluk he needs no further information for effective supervision.

For the same reason there appears to be no use to be made of any personal Ledger in the office of the Excise Commissioner. so long as this office is in a position to watch the progress of collection for each district as a whole, he need not concern himself with individual particulars. Least of all is there any justification for the maintenance of a personal Ledger in this office. In the first place it has no parallel in British account offices. The system obtaining in British India in regard to the check of receipts is laid down in Civil Account Code articles 422 and 929. It is clearly recognised that, in the case of departmental revenue, the detailed check should be entrusted to the revenue controlling authorities, the function of the account office being strictly confined to reporting to these authorities amounts received and brought to credit in the Treasury Accounts. No share of the responsibility of checking receipts is vested in the account department for the obvious reason that it is not in a position to apply personal supervision and check.

The present system by which the same accounts are compiled in more than one place and by the account and excise departments tends, as observed by Mr. Biddulph, to divide responsibility, each department trusting to the other to detect any differences and omissions that may occur. It is perhaps to this division of

responsibility

responsibility that we have to attribute the fact that Day book and Ledger are not maintained in the Deputy and Excise Commissioners' offices, and for 1898-99 in one taluk (Nelamangala), where detailed accounts had to be kept, neither Day book nor Ledger was compiled.

The primary responsibility for collection vests in the taluk authorities and they ought to know individual particular and for this purpose the personal Ledger should be maintained in the taluk, and only in the taluk.

7. The main heads of Excise revenue are Toddy, Arrack, Ganj Opium, Foreign Liquors, Country Beer and Akkibhoja.

Toddy revenue consists of shop rental, Tree Tax, Tree rent, and other minor and incidental items like Notice fees , interest ~~and~~ &c.

Shop rental. This is either Government or Inam. The demand for the year is easily ascertained and the payment is required to be made in regular instalments of one twelfth each month; alterations during the year by the opening of new shops or otherwise can also be easily known. Therefore the check to be exercised is simple.

TREE TAX. This item carries Cess along with it. Both tax and cess are now allowed to be paid in instalments of 1/3 with application for license and the remaining 2/3 before the end of the 2nd month. The privilege of instalment payment for cess is a solitary exception in favour of tree tax for there is no such privilege in the case of cess levied on other kinds of revenue, whatever the number of instalments in which the ayen revenue is permitted to be paid, it seems to be the general rule to levy cess in advance on the entire demand, and

the

the same rule may with great advantage be introduced in regard to cess on tree tax also. When the difficulty of watching the payment of the balance of cess in addition to ayen could be avoided. The farmer is not likely to feel it as a hardship if he is required to pay with 1/3 tax an anna or an anna and a half on every tree that he wants to tap.

If cess could be levied at once , then there is only 2/3 tax the collection of which need be watched. The rate of tax for each kind of tree being fixed the ascertainment of demand and the watch to be kept over the recovery of balance will be simple if the number of trees licensed to be tapped is reported in time.

TREE RENT. Except rent derived from trees situated in excise reserves all the rest is purely the revenue of the department to whose jurisdiction the trees belong. Its collection through the agency of the Excise dep artment and its exhibition in excise chalans and accounts are anomalous The privilege of instalment payment has been conceded to this item of revenue also. If the collection of rent is effected through the agency of the department which is entitled to the same, the watch to be kept will be more vigilant . If the whole of rent and cess cannot be levied at once the taluk Ledgers may show the D.C. and B. of this item also in view to ascertain the total dues from each farmer. Whenever a farmer proposes to tap trees situated in lands belongong to a department, he may be required to pay to that department the rent due for the trees and on production of the receipt given by the department the trees may be dealt with by the Excise authorities . The responsibility for the collection of rent should vest in the department to

which

whic h the revenue belongs. On receipt of rent the department will remit the same to Treasury and have it credited to its own account and no part of tree rent except what properly belongs to the Excise department by reason of the tapped trees being situated in Excise reserves, need appear in Excise accounts. If the entire payment of rent and cess can be insisted upon in advance, there will be no occasion for watching any D.C. and B. on account of this item.

ARRACK. Arrack revenue consists of shop rental, and Duty.

Shop rental. Same as Toddy shop rental.

DUTY. Along with this are collected both cess and price. All the three are realised at once. The collection forms the demand; there can never be any balance on this account. Therefore the appearance of duty and cess in the D.C.B. statement is anomalous. Price is taken in adjustment of the advance made to the manufacturers and separate accounts are kept in the Bangalore District Treasury where the advance is adjusted.

Ganja. The minimum Revenue guaranteed for each year is known; 1/12th of this falls due every month; hence the check is simple.

Opium. Sale proceeds of opium need no check; as no credit sales are allowed.

Duty and Cess on Country Beer. Both these are paid down before the consignment is removed and therefore there is no occassion for any balance to outstand.

8. All the items of Excise Revenue may be brought under 3 groups--

1. Those which are susceptible of check.

2. Those which do not admit of any check, being

*) Ganja, Opium, Country Beer, Foreign liquor and Arrack Shops have to pay every month licence fees. Most Shops are classified and different rates charged to different classes of Shops, which being known, the market to be kept in Excise accounts.

variable in their nature.

3. Those which do not require any check.

The present Demand, Collection & Balance Statement is very elaborate and many items shown therein are either not susceptible of any check or require none.

It is only in thecase of items coming under class (1) that the controlling authorities have to keep any watch. Here the demand is fixed and it falls due at regular intervals. Strictly speaking only items of this kind require any D. C. B. Statement. The several items are Shop-rental, Tree-tax, License fees, and Ganja contract amount. For these items a statement in the following form may be sent by Taluks to Deputy Commissioners.

Items of Revenues	Demand			Collection	Balance
	Balance upto month	For the month	Total		

The Deputy Commissioner is thus furnished with all the information he requires. After taking whatever action he may deem necessary for the collection of balance, he may combinethe statements of all the Taluks and send one return for the District to the Excise Commissioner in the following form.

Names of Taluks	Demand under the several heads			Collection underthe several heads	Balance
	Up to month	For the month	Total		

From these District returns the Excise Commissioner may prepare a consolidated return for the whole Province for submission to Government.

This Office may send for the information of the Excise Commissioner and Heads of Departments a monthly Extract from Treasury Accounts showing the amounts brought to credit under all heads of Excise Revenue. This Extract will be a counter-check on the collections claimed in the Demand, Collection & Balance

Statements by the Departmental Officers and that sent to the ~~Exci~~ Excise Commissioner will furthur serve the purpose of showing in one place the entire Excise Revenue collected in a month.

Tree-Rent Chalan.

To be kept in Treasury office.

To

The Treasury Officer

Taluk.

Sir, Please receive Rs annas pies on account of rent due on trees situated in the land of Department.

Signature of Contractor.

Received and credited the above amount in the Treasury Account for the 1901.

Signature of Treasury Officer

Tree-Rent Chalan.

To be sent to the Department concerned through Contractor.

To

The Treasury Officer

Taluk.

Sir, Please receive Rs annas pies on account of rent due on trees situated in the land of Department.

Signature of Contractor

Received and credited the above amount in the Treasury Account for the 1901.

Signature of Treasury Officer

Permission is hereby given for the trees being marked and tapped according to rules.

Signature and Designation of Departmental Officer.

Tree-Rent Chalan

To be given to Contractor.

To

The Treasury Officer

Taluk

Sir, Please receive Rs annas pies on account of rent due on trees in the land of Department.

Signature of Contractor.

Received and credited the above Account in the Treasury Account for 1901.

Signature of Treasury

Permission is hereby given f being marked and tapped acc rules.

Signature and Des Departmental Off

Chalan for Price of Liquor.

To be filed in the Treasury.

To the Treasury officer

Taluk

Sir, Please receive Rs annas pie on account of price for gallons drams of liquor at the rate of Rs a p. per gallon.

Signature of Contractor.

Received and credited the above amount in the Treasury Account on the 1901.

Signature of Treasury officer.

Tree Tax Chalan

To be retained in Treasury

Sir,

Please receive Rs. annas pies on account of Tree Tax as specified below:-

Kind of Tree	Rate of Tax	No. of Trees	Amount of Tax	1st Instalment or 2nd.

Signature of Contractor

Name and No. of Farm.

Received and credited the above amount in the Treasury Account on the 1901.

Signature of Treasury Officer

Tree Tax Chalan

To be given to Contractor

Sir,

Please receive Rs. annas pies on account of Tree Tax as specified below:-

Kind of Tree	Rate of Tax	No. of Trees	Amount of Tax	1st Instalment or 2nd.

Signature of Contractor

Name and No. of Farm.

Received and credited the above amount in the Treasury Account on the 1901.

Signature of Treasury Officer.

Shop Rental Chalan.

To be retained in Treasury

To

The Treasury Officer

Taluk.

Sir.

Please receive Rs. annas pies on account of rental due for the month of for Shop no. name in the Taluk of

Signature of Contractor.

Received and credited the above amount in the Treasury account on the 1901.

Signature of Treasury officer

Shop Rental Chalan

To be given to Contractor

To

The Treasury Officer

Taluk

Sir.

Please receive Rs annas account of rental due for the month of for shop no. name in

Signature of Cont

Received and credited the above the Treasury account on the

Signature of The

Arrack Duty Chalan

To

The Treasury Officer

Taluk.

Sir,

Please receive Rs annas pies on account of Arrack as Specified below:-

Strength of Arrack	Rate of Duty	Quantity	Amount of Duty

Signature of Contractor

Name and No. of Shop.

Received and credited the above amount in the Treasury Account for the 190 .

Signature of Treasury Officer.

Arrack Duty Chalan

To

The Treasury Officer

Taluk

Sir,

Please receive Rs annas pies on account of arrack as Specified below:-

Strength of arrack	Rate of Duty	Quantity	Amount of Duty

Signature of Contractor

Name and No. of Shop.

Received and credited the above amount in the Treasury Account for the 190 .

Signature of Treasury Officer.

Arrack Duty Chalan

To

The Treasury Officer

Taluk.

Sir,

Please receive Rs annas pies on account of arrack as Specified below:-

Strength of Arrack	Rate of Duty	Quantity	Amount of Duty

Signature of Contractor

Name and No. of Shop.

Received and credited the above amount in the Treasury Account for the 190 .

Signature of Treasury Officer

License Fee Chalan

To be retained in Treasury

To

The Treasury Officer

Taluk.

Sir,

Please receive Rs annas pies

on account of the fees due for the month of

for Shop no name in the Taluk

Signature of Licensee.

Received and credited the above amount in the

Treasury Account on the 1901.

Signature of Treasury Officer

License Fee Chalan

To be given to Contractor

To

The Treasury Officer

Taluk.

Sir,

Please receive Rs annas pies

on account of the Fee due for the month of

for Shop no. name in the Taluk

of

Signature of Licensee

Received and credited the above amount in the

Treasury Account on the 1901.

Signature of Treasury Officer.

Cess Chalan

To be retained in Treasury

To

The Treasury Officer

Taluk.

Sir,

Please receive Rs. annas. pies on account of Cess as specified below:—

Signature of Contractor.

Nature of Ayen Revenue	Amount of Ayen Revenue	Cess

Received and credited the above amount in the Treasury Account on the 190.

Signature of Treasury Officer

Cess Chalan

To be given to Contractor.

To

The Treasury officer

Taluk.

Sir,

Please receive Rs. annas pies on account of Cess as specified below:—

Signature of Contractor.

Nature of Ayen Revenue	Amount of Ayen Revenue	Cess.

Received and credited the above amount in the Treasury Account of 190.

Signature of Treasury Officer.

Diary No 8040 · Dj 31.5
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From

The FIRST ASSISTANT to the RESIDENT

in MYSORE.

Serial 25.

To

The Dewan of Mysore,

Dated Bangalore, 31st May 1900.

Sir,

With reference to your letter No. 7625/Ex.263 dated the 25th April 1900, I am directed to enquire when the seven additional copies of the Report on the administration of the Excise Revenues in the Mysore State for 1898-99, with the Government review thereon, may be expected.

I have the honor to be,

Sir,

Your most obedient servant,

First Assistant Resident.

READ—

Report on the Administration of the Excise Revenue in the State for the year 1898-99 submitted with the Excise Commissioner's letter No. 5786—274, dated 20th April 1900.

No. 415-55 / En 24 DATED BANGALORE, 16th July 1900.

REVIEW THEREON—With the exception of the enhancement of duty on and retail price of ganja from Rs. 1-4-0 and Rs. 2-11-4 to Rs. 3 and Rs. 5, respectively, in order to give effect to the recommendations of the Hemp Drug Commission, there was no material change during the year in the administration of the Abkari revenue.

2. The Abkari revenue for the year 1898-99 under various heads is compared below with that of the year 1897-98:—

Source of Revenue.	1897-98.	1898-99.	Difference.
	Rs.	Rs.	Rs.
Arrack	20,25,570	19,81,078	—44,492
Toddy	14,69,858	13,31,720	—1,38,138
Ganja	35,759	52 689	+16 930
Opium	38,837	36,518	—2,319
Foregin liquor	2,236	3,160	+924
Beer	2,295	4,572	+2,277
Miscellaneous	7,950	15,6 2	+7,742
Total ...	35,82,505	34,25,429	—1,57 76

The total realizations were Rs. 34,25,429 against Rs. 35,82,505, thus showing a decline of Rs. 1,57,076 which occurred chiefly under arrack, toddy and opium owing to such unfavorable conditions as the high prices of food grains and the plague and plague restrictions.

3. The monopoly of the manufacture of arrack and other country spirits continued to vest in the "East India Distilleries and Sugar Factories, Limited" There was no change in the number of farm depots in the Bangalore district or in the bonded depots in the rest of the State. The number of separate shops rose from 88 to 89 and of retail shops under vend farmers from 826 to 830. The additional shops were opened to meet the increased public demand The quantity of arrack and other country spirits issued from the Central Distillery to all parts of the State including the Civil and Military Station of Bangalore amounted to 425,355 gallons against 427,879 gallons of which 342,181 gallons against 352,06[illegible] were consumed in the State, which gave an incidence of 3·6 drams against 3·7 drams per head of population. The decline in consumption was general almost throughout the State except in the Kolar Gold Fields and in the Hiriyur taluk where there was a noticeable increase owing to the continued increase of the laboring population on the mines in the former and on the Marikanave work in the latter locality. The fall in consumption in the coffee tracts was due to [illegible] pression of coffee industry and in the other parts of the [illegible] the continued deout and preventive measures were adopted, it was [illegible] State where plague broke arrack consumers and the prohibition of fairs [illegible] mainly due to the dispersion of vend farms showed a decrease of Rs. 12,[illegible] and jatras. The results of sales of [illegible]30 while those of the separate shops showed an increase of Rs. 25,323.

4. *Toddy.*—The tree-tax system was introduced in its entirety throughout the State. Under this system the right of vending toddy in each individual shop or group of shops is sold by public auction, the licensee being required to pay in addition to the shop rent a tax for every tree tapped by him for the supply of toddy to his shop. Under an arrangement with the Madras Government the tax on trees tapped in the Madras Presidency for consumption of toddy in the Mysore State was credited to Mysore Government and *vice versa*, the rate being the highest in force on either side of the frontier. The balance of advantage on account of this arrangement continued to be on the side of the Madras Presidency as in the previous year.

The number of toddy shops in the State decreased from 3,093 to 2,969 during the year under report, 124 shops having been abolished as superfluous. The trees tapped during the year numbered 505,071 against 1,004,981 and the consumption of toddy amounted to 12,966,921 gallons against 15,127,834 gallons in the previous year. The following table shows the realizations under toddy (including bagani) revenue:—

Year.	Tree-tax.	Shop rent.	Total.
	Rs.	Rs.	Rs.
1897-98	10,41,695	4,28,163	14,69,858
1898-99	5,80,928	7,50,792	13,31,720
Difference	—4,60,767	+3,22,629	—1,38,138

The total revenue amounted to Rs. 13,31,720 against Rs. 14,69,858 which gave an incidence of Re. 0-4-5 against Re. 0-4-10 per head of population. The heavy decline was partly due to the prevalence of plague and the adoption of preventive measures against its spread and partly to the introduction in its entirety of the tree-tax system. The tree-tax system was successfully enforced in the bagani tracts of the malnad districts. The revenue in the districts of Hassan and Kadur was more than double that of the previous year, while Shimoga showed a decrease from Rs. 13,507 to Rs. 10,007 due to many shops not having been taken up under the new system. Taking the unfavorable circumstances of the year into consideration the working of the tree-tax system may be considered fairly satisfactory.

5. *Ganja.*—Ganja was cultivated to a small extent in certain selected parts of the Bangalore, Kolar, Hassan, Kadur and Mysore districts. The quantity of the drug imported into the State including that purchased from the local cultivators amounted to 32,329 seers against 19,560 in the previous year, of which 18,435 seers against 23,525 were consumed. The number of wholesale shops remained the same as in the year previous while the number of retail ganja shops rose from 180 to 190. The revenue from ganja amounted to Rs. 52,689 against Rs. 35,759, the increase being mainly due to the enhancement of the rate of duty.

6. *Opium.*—The opium required for consumption in the State was as usual obtained from Malwa. The number of opium shops at the close of the year was 113 being 7 more than in the year previous. The population per shop was 42,863 against 45,694 in the previous year. The quantity of opium consumed in the State was 3,351 seers against 3,704 seers in the previous year. The realizations under this head amounted to Rs. 23,585 against Rs. 30,082.

7. *Foreign Liquor.*—The only source of revenue from foreign liquor was from license fees which amounted to Rs. 3,100 or Rs. 924 in excess of the previous year's realization. The quantity of foreign liquor consumed in the State including double distilled liquor was 48,623 gallons against 49,145 gallons in 1897-98.

8. *Beer.*—The quantity of country beer consumed in the State amounted to 14,148 gallons against 11,070 gallons and was supplied by Messrs. Smith and Maigondadeva Mudaliar & Co., Brewer in the Civil and Military Station of Bangalore. The duty and rental under this head aggregated Rs. 4,572 against Rs. 2,295.

9. *Miscellaneous.*—The increase under this head from Rs. 7,950 to Rs. 15,692 was mostly due to the proportionate cost of the Excise establishment payable by the Civil and Military Station for two years, 1896-97 and 1897-98, having been received and credited during the year under report.

10. *Preventive Measures.*—There was an increase from 451 to 675 in the number of cases detected against Excise Laws and Rules. The percentage of convictions was 78·9 against 74·8. The fines inflicted by the Magistracy amounted to Rs. 4,082 of which Rs. 140 were paid as rewards to officials by whom the cases were detected.

11. The total revenue under all heads which aggregated Rs. 34,25,429 gave an incidence of Re. 0-11-4 against Re. 0-11-10 in the previous year. Deducting the expenditure of Rs. 2,87,535 from the total revenue, the surplus amounted to Rs. 31,37,893 as compared with Rs. 33,07,512 in the previous year.

12. The year having in every way been an unfavorable one, Government consider that the above decrease of revenue, notwithstanding the administration of the Department was on the whole satisfactory. This report which was due on the 1st September 1899 was not forwarded to the Press Office until the 1st of February 1900, a delay which is much to be regretted and against the recurrence of which in future the Excise Commissioner will take such steps as may be necessary.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.
The Deputy Commissioners of Districts.
The other Heads of Departments.

Exd.—H.A.B.

1898-1900

GOVERNMENT OF MYSORE

EXCISE

PROCEEDINGS

Dated 16/7/1900

No. 41555
& 2

Reviewing the Excise Administration Report for the year 1898-99.

SBP—5-5-1900—~~200~~ 150

Receipt for April

Read: —

Report on the Administration of the Excise Revenue in the State for the year 1898-99 submitted with the Commissioner's letter No 5786/274 dated 20th April 1900.

Review thereon: —

With the exception of the enhancement of duty and retail price of Ganja from Rs 1-4-0 and 2-11-2 to Rs 3 and 5 respectively in order to give effect to the recommendations of the Hemp drug Commission, there was no material change during the year in the administration of Abkari Revenue.

Other papers might have been better written & made much shorter. Put above circular in file

27/4/00

Rs 30/4/00

30/4/00

(2) The Abkari Revenue for the year 1898-99 under various heads is compared below with that of the year 1897-98

Source of Revenue	1897-98	1898-99	Difference.
Arrack	20,25,570	19,81,078	−44,492
Toddy	14,69,858	13,31,720	−1,38,138
Ganja	35,759	52,689	+ 16,930
Opium	38,837	36,518	− 2,319
Foreign Liquor	2,236	3,160	+ 924
Beer	2,295	4,572	+ 2,277
Miscellaneous	7,950	15,692	+ 7,742
Total	35,82,505	34,25,429	−1,57,076
Expenditure	2,74,993	2,87,536	+ 12,543
Net Revenue	33,07,512	31,37,893	−1,69,619

The total realizations were Rs 34,25,429 against Rs 35,82,505, there showing a decline resulting in a loss of Rs 1,57,076 which The decline occurred chiefly under Arrack, Toddy & opium owing to such unfavorable conditions

~~of the year.~~ as the high prices of food grains ~~of the~~ plague & plague restrictions ~~greatly affected the usual consumption under all heads.~~

3 The monopoly of the manufacture of Arrack and other Country spirits ~~for the supply of the State~~ continued to vest in ~~the farm~~ the "East India Distilleries and Sugar factories, Limited" There was no change in the number of Farm depots ~~opened~~ in the Bangalore District or in the Bonded depots ~~established~~ in the rest of the State.

The number of Separate Shops ~~increased by one~~ rose from 88 to 89 and of retail shops — ~~retail~~ ~~and the shops~~ under Vend farmers from

826 to 830. The additional
shops were opened to meet
the increased public demand
the quantity of Arrack and
other Country spirits issued from
the Central Distillery to all
parts of the State including
the Civil and Military Stations
of Bangalore amounted to
4,25,355 gallons against
4,27,879 gallons, of which
342,181 gallons against 352,066
~~gallons~~ were consumed in the
State, which gave an incidence
of 3·6 drams against 3·7 drams
per head of population. The
decline in consumption was
general, throughout the State
except in the Kolar Gold Fields
and Hiriyur Taluka, in the
where especially

where there ~~consumption~~ increased
owing to the continued increase
of the labouring population on
the mines in the former and
Mari Kanave on the ~~irrigated~~ works in the
latter locality. The fall in consump-
tion in the Coffee tracts was
due to the continued depression
of Coffee industry, and in
the other parts of the Taluk
where plague broke out and
preventive measures were adopted,
it was mainly due to the
dispersion of Attack Coolies
and the prohibition of fairs
and jatras. ~~The results of~~
The results of
The Sales of Vend farms showed
a decrease of Rs 12,230, whereas

those of the separate Shops showed an increase of Rs 25,323 over the results of the previous year, the largest increase of Rs 22,275 which occurred in the Kolar Gold Fields being due to keen competition.

Toddy — The tree tax system in force in the year 1897-98, the year under report was the first of the real introduction of the tree tax system in its entirety throughout the State. Under this system the right of vending toddy in each individual Shop or group of Shops is sold by public auction

the

the licensee being required to pay in addition to the shop rent, ~~the tree~~ a tax for every tree tapped by him for the supply of toddy to his shop.

~~As a consequence of the introduction of the system~~ under an ~~this~~ arrangement ~~was made~~ with the Madras Govt. under which the ~~tree~~ tax on toddy ~~produced~~ on trees in the Madras Presidency ~~had~~ for consumption in toddy shops in the Mysore State was credited to Mysore Govt. and vice Versa, the rate ~~of the tax paid in each cases~~ being the highest in force on either side of the frontier.

The number of toddy shops in the State decreased from 3093 to 2964 during the

year under report, 124 shops having been abolished as superfluous. The trees tapped during the year numbered 50 5071 against 10, 04 980 and the consumption of toddy amounted to 12, 966, 921 gallons against 15, 127, 834 gallons in the previous year. The number of trees tapped in 1899 98 was nearly double that tapped during the year under review. The Excise Commissioner will be requested to explain the cause of the marked variation, which is perhaps due to experience gained by licensees in the taking up of trees for tapping so as to meet the current demand for toddy.

The following table shows the realizations under toddy (including Saganie) revenue.

Year	Tree-Tax	Shop rent	Total	
1897-98	10,41,695	4,28,163	14,69,858	
1898-99	5,80,928	7,50,792	13,31,720	
Difference	-4,60,767	+3,22,629	-1,38,138	

The total revenue amounted to Rs 13,31,720 against Rs 14,69,858 which gave an incidence of Rs 0-4-5 against 0-4-10 per head of popula-tion. The heavy decline was partly due to the prevalence of plague, the adoption of pre-ventive measures against it and partly to the introduction in its entirety of the tree tax system - with which the farmers had not been sufficiently acquainted. The tree tax system was successfully enforced in the Bagani Tracts of the Malnad Districts. The revenue in the Districts of Hassan and Kadur has more than doubled itself of that of the previous year

while Shimoga showed a decrease from Rs 13,50 to 10,00 ~~which was~~ due to many shops not having been taken up under the new system. Taking the unfavorable circumstances of the year, into consideration, the working of the tree tax system may be considered ~~was~~ fairly satisfactory.

Date plantation. The attempt made for ~~improving and~~ raising date plantations was attended with a degree of success in parts of the Districts of Bangalore, Kolar, Tumkur, Shimoga and Mysore, whereas in the districts of Kadur, Hassan

and Bhilaldrug, nothing was done in that direction for want of timely rains. Endeavours will be made as far as possible to raise date plantations, especially in parts of the State where paucity of the ~~for date~~ trees is greatly felt.

5 Ganja. ~~In pursuance of the recommendation of the Hemp Drug Commission Ganja Rules were revised and the Duty,~~ The wholesale and retail prices of Ganja as already noticed were ~~respectively~~ raised from ~~Rs 1-4-~~ Rs 2-1-4, & 2-11-4 to ~~to Rs 3/-~~ Rs 4-4-, and Rs 5/- per seer of 80 tolas. Ganja ~~Hemp~~ was also cultivated to

a

a small extent in certain

Selected parts of the Bangalore,

Kolar, Hassan, Kadur and Mysore Districts.

The quantity of the drug imported

into the State including that

purchased from the local cul-

-tivators amounted to 32,329 seers

against 19,560 in the previous

year of which 18435 seers

against 23,525 were Con-

-sumed which gave an inci-

-dence of .3 tolas per head of

population. The

No. of wholesale Shops remained

the same as in the year

previous, whereas the number

of retail Ganja Shops increased

rose from

by 8 from 182 to 190. It is

hoped that the sincere of the

local residents were consulted before the new shops were opened. The realization under ganja aggregated to Rs 52,689 against Rs 35,759, the increase being was mainly due to the enhanced rate of duty — It is satisfactory to note that under the revised rules Govt realised an increase of revenue under this head in spite of the largely diminished consumption of the drug.

6 Opium. The opium required for consumption in the State was as usual obtained from Malwa. The number of opium shops at the close of the year was increased from 106 to 113 being 7 more than in the year previous. which gave the population

per shop was

Rs 42,863 ~~to each shop~~ against

45,694 persons in the

previous year. The increase in

the number of Shops was due

to the increased ~~public~~

demand for the Drug.

The quantity of opium

Consumed in the State was

3357 seers against 3704 seers

in the previous year

The realizations under the

head amounted to Rs 23,585

against Rs 30,082. The decrease

of revenue was due to the

fall in Consumption owing

to plague and plague preventive

measures. The incidence of

opium revenue was ~~8~~ pie

against ~~9~~ pie in the previous

year.

7 Foreign Liquor

The only source of revenue from foreign liquor was from the license fees which amounted to Rs 3160 or Rs 924 in excess of the previous year's realization. The quantity of foreign liquor consumed in the State including double distilled liquor was 48,623 gallons against 49,145 gallons in 1897-98.

8 Beer - The quantity of Country beer consumed in the State which amounted to 14,148 gallons against 11070 gallons was supplied by Messrs Smith & Maigondadeva Mudaliar and Co.,

Breweries in the C and M Station of Bangalore ~~and~~ the ~~total~~ realizations ~~under~~ duty and rental under this head aggregated Rs 4572 against Rs 2295/-

Miscellaneous. The increase under this head ~~Miscellaneous~~ from Rs ~~3994/-~~ 7950/- to Rs 15692/- was mostly due to the proportionate cost of the Excise Establishment payable by the C & M Station for two years 1896-97 and 1897-98 having been received and credited during the year under report

10 Preventive measures. There was an increase from 457 to 675 in the detection of cases against

Excise Laws and Rules. The percentage of convictions was 78.9 against 74.8 ~~was fairly satisfactory~~. The fines inflicted by the magistracy amounted to Rs 4082 of which Rs 140 were paid as rewards to officials who detected the cases reported.

11. The total revenue under all heads which aggregated Rs 34,25,429 ~~which~~ gave an incidence of Rs 0-11-4 against Rs 0-11-10 in the previous year. Deducting the expenditure of Rs 2,87,535 from the total revenue, the surplus ~~under the year~~ under review amounted to Rs 31,37,893 as compared

with Rs 33,07,512 ~~x~~ the

previous year.

12 Stating regard to the unfavorable condition of the year under report, Govt. ~~consider that~~ the administration of the Department has been fairly satisfactory.

The year having been an unfavorable one,

Nevertheless we think

[illegible] amounts

[illegible]

Year due on the 1st Oct/99 not forwarded to the Dep. office until the 1st of July/00 - a delay which is much to be regretted and causes the necessity of which in future. We hope Govt. will take such steps as may be necessary -

Rait
27/4/00
Secretary

Rait
24/4/00

To The Excise Commr.
The Dy. Commrs of Districts

126

8L 15

REVENUE DEPARTMENT
Gl. No. 6300
MAR 27 1900
No. 189
DEWAN'S OFFICE

Urgent.

Ex 237.

Gen. 39]

1900

(11)

From

The Excise Commissioner
in Mysore

To

The Secretary to the Govt. of Mysore,
General and Revenue Dept.

Dated 26th March 1900.

Despatched

Received

General No. 5293

No. 236

Enclosure No.

Remarks

In reply to In 6827 / Ex 223, dated 24th instant

SUBJECT.

States that the Excise Administration Report for 1898-99 was sent to the Press on 1st February 1900 and solicits that the Superintendent may be instructed to expedite the same

References (to be entered only in the Dewan's Office).

Ex

R

27-3-00

Urgent.

Excise Commissioner's Office.

Bangalore, Dated 26th March 1900

No. 5-293
236

From

The Excise Commissioner
in Mysore.

To

The Secretary to Government,
General and Revenue Departments.

Sir,

In reply to your docket No 6827 Ex. 223 dated 24th instant I have the honor to state that the Excise Administration Report for 1898-99 was sent to the Government Press on 18th February 1900 but the final proofs thereof have not yet been received from the Press. I beg to solicit therefore that the Superintendent may be instructed to expedite the printing of the Report.

I have the honor to be

Sir,

Your most obedient servant

[signature]

for Excise Commissioner
in Mysore.

Encl No

(12)

To

The Superintendent,

Govt. Press.

Dt 30/3/00.

Despr 30

No: 6989 Secl

Ex. 231.

In forwarding herewith copy of the Excise Commr's letter No: 5293/236 of 26th March 1900 stating that the Excise Administration Report for 1898-99 was sent to the Press on 1st February 1900 I have the honour to request that the printing of the report may be expedited and proofs thereof ~~submitted~~ forwarded to the Excise Commr ~~as early as possible~~ without delay.

By Order

29/3/00.

28/03/00 Secretary

Kg

28/3/00.

First Councillor's remarks on Diary No: 4 of March 1900

"Seen and returned with thanks. We must ask "Mr. Leonard explanation for delay in printing the Excise "Administration Report wh. is said to have been sent to press on 1st February 1900"

(Sd) J.R.A.J.
12/4/1900.

Call for explanation

(Sd) C.S.
13/4/00

Sl Pg — Draft as proposed

(13)

To

The Superintendent,

Government Press,

Bangalore.

No 7375
E. 247.

Dated 16 April 1900,

16

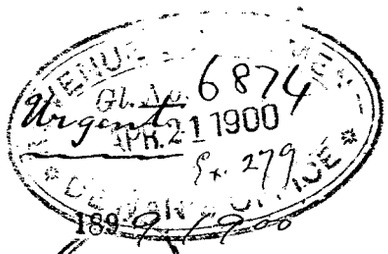
In continuation of this office no 6987 dated the 30th ultimo, has the honor to enquire if the final proofs of the Excise Administration Report for 1898-99 have been sent to the Excise Commr and if not, why there has been so much delay in printing the report sent by the Excise Commr so long back as 1st February 1900.

"B O"
14/4/00
for Secretary

KJ
14/4/00

Pl 18

Excise]



189 9 / 1900

14

From

The Excise Commissioner
in Mysore.

To

THE SECRETARY TO GOVT. OF MYSORE,
General and Revenue Depts.

Dated 20th April 1900.

Despatched 21

Received

General No. 5786

No. 274

Enclosure No. 1 bundle
not received
2/4 Read on 23/4.

In reply to Government Proceedings
No. 4150-89 dated 26th September 189
mis: 1268

SUBJECT.

Forwards eight inter-
-leaved copies of the Excise
Administration Report
for the year 1898-99.

Ordered
R
21.4.00

References
(to be entered only in the Dewan's Office.)

Read on
23/4/00.

Submitted to Secy
with draft Review
24/4/00

Urgent No. 5786/274 Excise Commissioner's Office
Emi: bundle Bangalore, Dated 20th April 1900.

From

The Excise Commissioner
in Mysore.

To

The Secretary to Government
of Mysore,
General and Revenue Departments.

Sir,

Adverting to Government Proceedings No 4150-89/miss: 1268 dated 26th September 1899, I have the honor to forward herewith, eight interleaved copies of the Excise Administration Report for the year 1898-99, received from the Government Press to-day.

I have the honor to be,
Sir,
Your most obedient servant

E. Lewin Co Langford

For Excise Commissioner
in Mysore.

Sl 19

(15)

No 7625 dt 25/4/00
Sx. 263.
25

In 2

To

The First Assstt to the
Resident in Mysore

Sir,

I am directed to forward herewith 2 Copies of the ~~Excise~~ Report ~~Administration~~ on the Administration of the Excise Revenue in the Mysore State for the year 1898-99, and to state that 7 more copies with Government review, (on the report thereon) will ~~follow~~ shortly follow.

I have &c

for Secretary
24/4/00

KG
24/4/00.

Recd from the Excise Comr with his Letter No 5786/274 dt 20th April 1900

Sl 21

157

(18)

To

The First Asst to the Resident

of

Despr

No: 504 dr 18/7/00
Enc 25

Ecc: 9 books.

Sir,

With reference to correspond
ending with your letter No: 2613
408-99
dr 31st May 1900 enquiring when
the seven additional copies of the
Report on the administration of
the Excise ~~Department~~ Revenue in
the Impere State for 1898-99, with
the Govt. review thereon, may be
expected, I am directed to forw
herewith 9 copies of the said
Report bound with the Government
review on the same.

I have etc
18/7/00
for Secretar

Sl. 22

Draft a/c

(19)

To

The Excise Commr.

in Mysore.

No 530 / Ex 27 dated 20th July 1900

July 1900.

Has the honor to request that the Excise Comm will be so good as to furnish information on the following points together with his opinion as to the necessity or otherwise for an independ audit of the Abkari accounts Considering the large amoun of revenue derived unde Abkari and the various accounts of a complicated nature that have to be kept

1 What is the system of checking the accounts under the various hea adopted in the Abkar Department ?

2 Is there a

an independent audit of
now of the several accounts?

The practice obtaining in
Madras may also be
ascertained and reported
as early as possible

B. O.

N. Rao
For Secretary

ks

Sent